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:

- **Dr. Laura Cantú, Los Angeles Mission College Student Services and Administration Building, Suite 305 – Conference Room 305C, 13356 Eldridge Ave. Sylmar, CA 91342**

TO LISTEN BY TELEPHONE: (669) 900-9128
Meeting ID: 822 2518 9839
Passcode: 241814

TO LISTEN TO THE AUDIO STREAM ONLINE: https://tinyurl.com/LACOEBoardMeeting
Meeting ID: 822 2518 9839
Passcode: 241814

No. 29: 2025-2026

The full agenda is accessible through the receptionist at the northeast entrance of the above address. The Board agenda will also be accessible through the LACOE Board of Education website at the following link: https://www.lacoe.edu/about/board/meetings-agendas. Enclosures to the agenda are available for review in the Board of Education's office during business hours 8:30 a.m. – 5:00 p.m. Any material related to an item on this Board Agenda distributed to the Board of Education is available for public inspection at our Office of Communications, Room EC 103 – LACOE Administrative Offices. Procedures for addressing the Board are in the wall receptacle in the entry to the Board Room and posted on the LACOE Board of Education website. To request a disability-related accommodation under the ADA, please call Ms. Christina Jones at (562) 922-6128 at least 24 hours in advance.

Board Meeting
June 9, 2026
3:00 p.m.

I. PRELIMINARY ACTIVITIES – 3:00 p.m.

Mr. Cross — A. Call to Order
Dr. Chan — B. Pledge of Allegiance
Dr. Duardo — C. Ordering of the Agenda
Mr. Cross — D. Approval of the Minutes
1. June 2, 2026

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

III. PRESENTATIONS (none)

IV. HEARINGS

Mr. Marcos — A. Public Hearing on the Draft Local Control and Accountability Plan (LCAP) 2026-27
Mr. Marcos — B. Public Hearing on the 2026-27 Annual Budget and Service Plans for the Los Angeles County Office of Education Special Education Local Plan Area (LACOE SELPA)
Mr. Hart — C. Public Hearing: Preliminary 2026-27 County School Service Fund and Other Funds Budget

V. REPORTS / STUDY TOPICS

Mr. Marcos — A. Draft Local Control and Accountability Plan (LCAP) 2026-27 (Enclosure)
Mr. Hart — B. Los Angeles County Office of Education's Preliminary Budget 2026-27 (Enclosure)

Ms. Andrade
C. Report on Board Policy (BP) / Administrative Regulation (AR) 5125 (Student Records); and BP/AR/Exhibit (E) 5125.1 (Release of Directory Information) (Enclosure)

VI. CONSENT CALENDAR RECOMMENDATIONS

A. Approval of Annual Distribution of United States Forest Reserve and Flood Control Funds
B. Approval of Board Resolution No. 72 in Honor of Dr. Debra Duardo for Ten Years of Distinguished Service as Los Angeles County Superintendent of Schools

VII. RECOMMENDATIONS

Ms. Andrade
A. Adopt the Superintendent's Recommendation to Approve the Material Revision to the Charter of *Magnolia Science Academy – 5, Grades 6-12*

Dr. Ramirez
B. Approval of Head Start Early Learning Division Policy Council Bylaws with Attached Staff Report

Mr. Hart
C. Adoption of Board Resolution No. 73: Short-term Cash Loan to School Districts in Los Angeles County

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 (none)

Mr. Cross

X. ADJOURNMENT

UNAPPROVED
NO.28:2025-26

MINUTES
LOS ANGELES COUNTY BOARD OF EDUCATION
9300 Imperial Highway
Downey, California 90242-2890
Tuesday, June 2, 2026

A meeting of the Los Angeles County Board of Education was held on Tuesday, June 2, 2026, at the Los Angeles County Office of Education Board Room.

PRESENT: Ms. Michele Breslauer, Dr. Laura Cantú, Dr. Yvonne Chan, Ms. Margaret Granado, Dr. Stanley L. Johnson, Jr., and Mr. James Cross; Student Board Member: Mr. Ricky

OTHERS PRESENT: Dr. Debra Duardo, Superintendent; Administrative Staff: Ms. Christina Jones, Senior Executive Assistant

ABSENT: Dr. Theresa Montaño and Student Board Member Mr. Andrew

PRELIMINARY ACTIVITIES

CALL TO ORDER
Mr. Cross called the meeting to order at 3:00 p.m.

Mr. Cross read the LACOE Land Acknowledgement.

PLEDGE OF ALLEGIANCE
Dr. Cantú led the Pledge of Allegiance.

ORDERING OF THE AGENDA
Dr. Duardo indicated that there were no changes to the Board agenda.

It was **MOVED** by Dr. Chan, **SECONDED** by Dr. Johnson, and **CARRIED** to approve the Board agenda as presented.

Yes vote: *Ms. Breslauer, Dr. Cantú, Dr. Chan, Ms. Granado, Dr. Johnson, and Mr. Cross*

(Student Board Member Mr. Ricky joined the meeting at 3:05pm)

APPROVAL OF THE MINUTES –
- May 19, 2026 – *The minutes were approved as presented.*

It was **MOVED** by Ms. Granado, **SECONDED** by Dr. Johnson, and **CARRIED** to approve the May 19, 2026, minutes as presented.

Yes vote: *Mr. Ricky, Ms. Breslauer, Dr. Cantú, Dr. Chan, Ms. Granado, Dr. Johnson, and Mr. Cross*

COMMUNICATIONS: BOARD / SUPERINTENDENT

Board members shared updates on recent educational events and initiatives across Los Angeles County.

- Dr. Chan thanked the School Support and Transformation, and Probation teams for inviting her to visit the Kern County Juvenile Halls and Camps on May 22, 2026. During the visit she had the opportunity to observe the culinary program as well as the career tech program which are designed for justice impacted youth. She found it powerful to see these programs reinforce the importance of providing career pathways and real-world learning experiences for the most vulnerable.

- Mr. Cross shared that his wife recently received the Unsung Hero Award from Fair Opportunities for Change.

- Mr. Cross recognized Dr. Duardo's 10 years of service as Los Angeles County Superintendent of Schools with remarks about her accomplishments, the reading of a Board Resolution in her honor, and the presentation of a plaque and gift of appreciation from the County Board.

- Dr. Duardo thanked the County Board for the recognition, shared what a privilege it is to serve the county and reflected on her journey to this position. She also thanked her family and those who have supported her along the way.

- Dr. Duardo shared that she participated in the celebration of the completion of the Pathways Program. This is an internal program to help LACOE employees grow and offer opportunities for career development. She thanked all the LACOE mentors and coaches for offering their time to support the participants

- Dr. Duardo recently spoke at the Institute for Educational Leadership's National Community Schools Conference held in Long Beach. She was able to share with other superintendents from both the state of California and all over the nation. Dr. Duardo highlighted the framework of the community school model and had the opportunity to exchange ideas to show how innovative LA County has been, having the largest number of Community School Programs. She especially enjoyed attending a workshop where she heard from students across the country who shared how they engaged their principals, community school coordinators and fellow students, to make sure their schools are implementing community schools in a way that is very meaningful.

- Dr. Duardo discussed the Head Start and Early Learning Division Father and Male Engagement Conference in Santa Fe Springs. The conference offered fathers speakers and workshops to strengthen their parenting skills. She thanked the Head Start program for doing everything possible to engage all parents and reaching out specifically to fathers.

- Mr. Ricky shared that he attended the Youth Secure Annual meeting and that Los Padrinos was the first institutionalized school to attend in the last 13 years. He had a good experience and one of the comments he shared was brought to the 6.6 million people watching the broadcast.

COMMUNICATIONS: ASSOCIATIONS (none)

COMMUNICATIONS: PUBLIC

The following members of the public addressed the County Board: Maria Munguia, Andrea Cervantes and Toni Ginn.

PRESENTATIONS (none)

HEARINGS (none)

REPORTS/STUDY TOPICS (none)

CONSENT CALENDAR RECOMMENDATIONS

ADOPTION OF BOARD RESOLUTION NO. 71 TO RECOGNIZE JUNETEENTH ON JUNE 19, 2026
The Superintendent recommended that the County Board adopt Resolution No. 71 as part of the regular County Board meeting on June 2, 2026; and further asks that the County Board declare June 19 as Juneteenth, aimed at ensuring African American employees experience equitable and inclusive treatment in the workplace while encouraging all education communities to observe this day with appropriate programs and activities.

It was **MOVED** by Dr. Chan, **SECONDED** by Ms. Granado, and **CARRIED** to approve the Consent Calendar Recommendation.

There were no questions from the County Board.

There were no public speakers for this Board item.

Yes vote: *Mr. Ricky, Ms. Breslauer, Dr. Cantú, Dr. Chan, Ms. Granado, Dr. Johnson, and Mr. Cross*

RECOMMENDATIONS

APPROVAL OF THE 2026-27 LOS ANGELES COUNTY BOARD OF EDUCATION MEETING SCHEDULE, ESTABLISHMENT OF MEETING TIMES, FUTURE AGENDA ITEMS, FOLLOW UP
Board meetings scheduled for 2026-27 were shared with the County Board. The calendar was presented for discussion, to establish meeting times, and to receive County Board members' requests for future agenda items. This process will facilitate planning for Board Meetings.

There were no questions from the County Board.

There were no public speakers for this Board item.

It was **MOVED** by Dr. Johnson, **SECONDED** by Dr. Cantú, and **CARRIED** to approve the 2026-27 Los Angeles County Board of Education Meeting Schedule, Establishment of Meeting Times, Future Agenda Items, Follow Up.

Yes vote: *Mr. Ricky, Ms. Breslauer, Dr. Cantú, Dr. Chan, Ms. Granado, Dr. Johnson and Mr.*

Cross

APPROVAL OF FIRST READING AND ADOPTION OF BOARD POLICY (BP) 5141.4 CHILD ABUSE PREVENTION REPORTING (ENCLOSURE)
Due to time sensitivity and the need to ensure adoption and implementation prior to July 1, 2026, staff provided a report on the proposed revisions to this Board Policy, and the policy as brought forward as an action item with a Recommendation for Approval of First Reading and Adoption.

The County Board had questions on this item.

There were no public speakers for this Board item.

It was **MOVED** by Dr. Cantú, **SECONDED** by Dr. Chan, and **CARRIED** to approve the First Reading and Adoption of Board Policy (BP) 5141.4 Child Abuse Prevention and Reporting.

Yes vote: *Ms. Breslauer, Dr. Cantú, Dr. Chan, Ms. Granado, Dr. Johnson and Mr. Cross*

Abstain: *Mr. Ricky*

INFORMATIONAL ITEMS

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

There were no questions from the County Board.

There were no public speakers for this Board item.

LOS ANGELES COUNTY BOARD OF EDUCATION MEETING SCHEDULE, ESTABLISHMENT OF MEETING TIMES, FUTURE AGENDA ITEMS, AND BOARD FOLLOW UP
Dr. Duardo indicated that the next regular Board meeting would be held on June 2nd at 3:00pm.

The County Board had questions on this item.

There were no public speakers for this Board item.

(Mr. Ricky left the meeting at 3:58pm)

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

JACE S. V. LAWNDALE ELEMENTARY 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. Ms. Melissa Schoonmaker, Project Director III, Child Welfare and Attendance, Los Angeles County Office of Education, was also present.

The appellant was not present but was represented by his mother, Mrs. Quineisha R. Mr. Alberto

Paredes, Director of Student Support Services, represented Lawndale Elementary School District.

Four affirmative votes of the County Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Ms. Breslauer, Dr. Cantú, Dr. Chan, Ms. Granado, Dr. Johnson, and Mr. Cross.

PFEIFFER S. V. LAS VIRGENES 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. Ms. Melissa Schoonmaker, Project Director III, Child Welfare and Attendance, Los Angeles County Office of Education, was also present.

The appellant was not present but was represented by his mother, Mrs. Coreyce S. Ms. Dawn Thomas, Assistant Superintendent, Student Services, represented Las Virgenes Unified School District.

Four affirmative votes of the County Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting no were: Ms. Breslauer, Dr. Cantú, Dr. Chan, Mr. Cross, Ms. Granado, and Dr. Johnson. The Board voted to deny the appeal of Pfeiffer S. and uphold the decision of the Las Virgenes Unified School District to deny the request for an interdistrict transfer.

WYLIE S. V. LAS VIRGENES 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. Ms. Melissa Schoonmaker, Project Director III, Child Welfare and Attendance, Los Angeles County Office of Education, was also present.

The appellant was not present but was represented by his mother, Mrs. Coreyce S. Ms. Dawn Thomas, Assistant Superintendent, Student Services, represented Las Virgenes Unified School District.

Four affirmative votes of the County Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting no were: Ms. Breslauer, Dr. Cantú, Dr. Chan, Mr. Cross, Ms. Granado, and Dr. Johnson. The Board voted to deny the appeal of Wylie S. and uphold the decision of the Las Virgenes Unified School District to deny the request for an interdistrict transfer.

KEONNA M. 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. Ms. Melissa Schoonmaker, Project Director III, Child Welfare and Attendance, Los Angeles County Office of Education, was also present.

The appellant was not present but was represented by her mother, Mrs. Kristine M. Dr. Ricardo Lois, Director of Secondary Schools, represented ABC Unified School District.

Four affirmative votes of the County Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Ms. Breslauer, Dr. Cantú, Dr. Chan, Ms. Granado, Dr. Johnson, and Mr. Cross.

COVE O. 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. Ms. Melissa Schoonmaker, Project Director III, Child Welfare and Attendance, Los Angeles County Office of Education, was also present.

The appellant was not present but was represented by his mother, Mrs. Amanda O. Dr. Ricardo Lois, Director of Secondary Schools, represented ABC Unified School District.

Four affirmative votes of the County Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Ms. Breslauer, Dr. Cantú, Dr. Chan, Ms. Granado, Dr. Johnson, and Mr. Cross.

ADJOURNMENT

This meeting was adjourned by unanimous consent at 5:14 p.m.

Board Meeting – June 9, 2026

Item IV. Hearings

A. Public Hearing on the Draft Local Control and Accountability Plan (Enclosure)

The Superintendent recommends that a Public Hearing on the Draft Local Control and Accountability Plan be held on Tuesday, June 9, 2026, at 3:15 p.m.

In compliance with the requirement of Education Code Section 52068, the Board of Education will now conduct a Public Hearing.

All Educational Programs and Special Programs Support and Transformation Schools posted the Notice of Public Hearing on May 29, 2026. The Notice of Public hearing was posted in the Daily News and La Opinion on May 29, 2026.

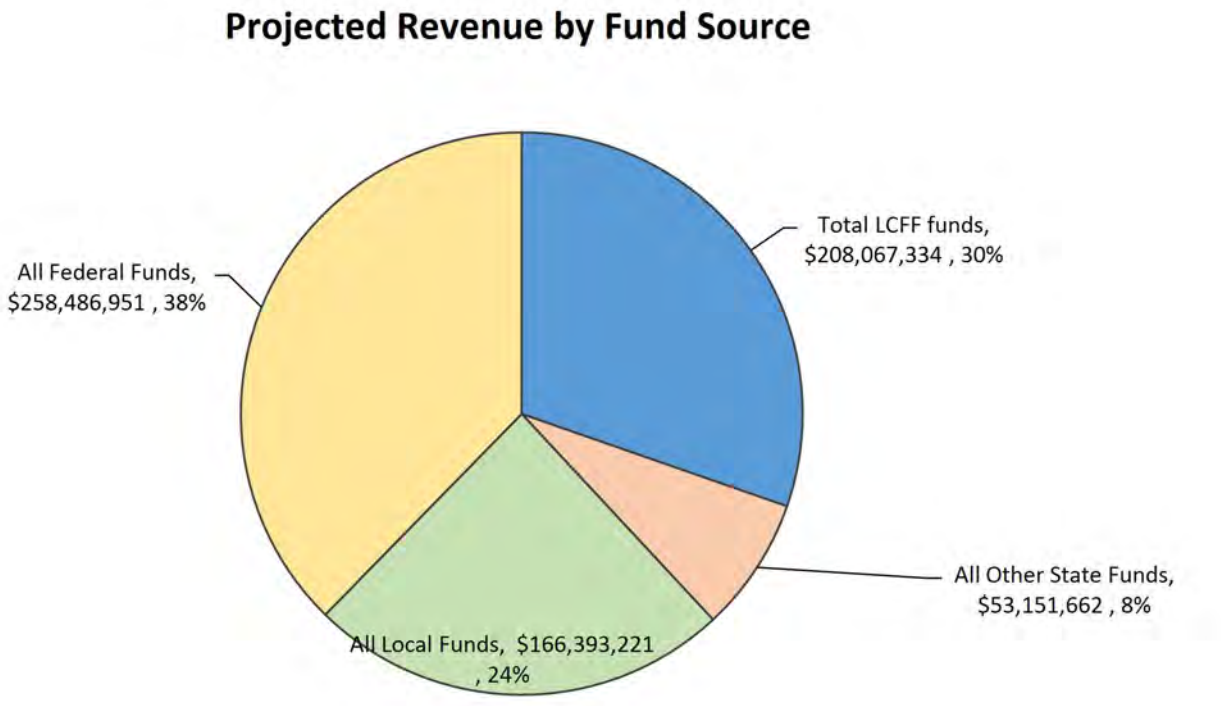
The purpose of today's Public Hearing will be to receive the public's comment, if any, to the Draft Local Control and Accountability Plan (LCAP) 2026-27.

COE LCFF Budget Overview for Parents Template

County Office of Education (COE) Name: Los Angeles County Office of Education
CDS Code: 19101990000000
School Year: 2026-27
COE contact information:
Salvador Aquino
Executive Director
Aquino_Sal@lacoe.edu
562-922-8976

County Offices of Education (COEs) receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF provides funding for 1) COE oversight activities of its school districts and 2) COE instructional programs in the form of base level of funding for all students and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2026-27 School Year



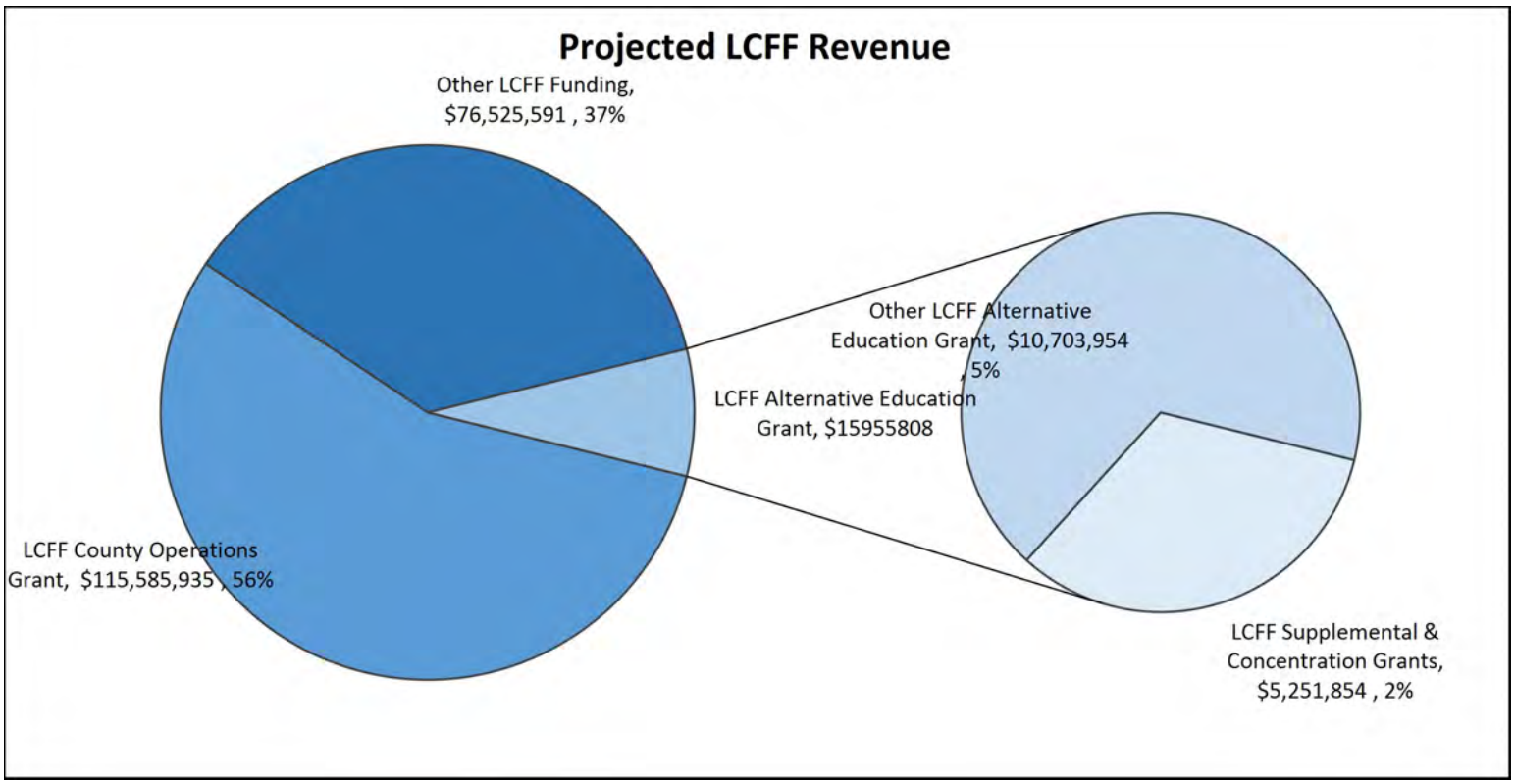
This chart shows the total general purpose revenue Los Angeles County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Los Angeles County Office of Education is 686,099,168, of which 208,067,334 is Local Control Funding Formula (LCFF), 53,151,662 is other

state funds, 166,393,221 is local funds, and 258,486,951 is federal funds.

Of the $53,151,662 attributed to All Other State Funds, $0 are attributed to the Student Support and Enrichment Block Grant.

COE LCFF Budget Overview for Parents

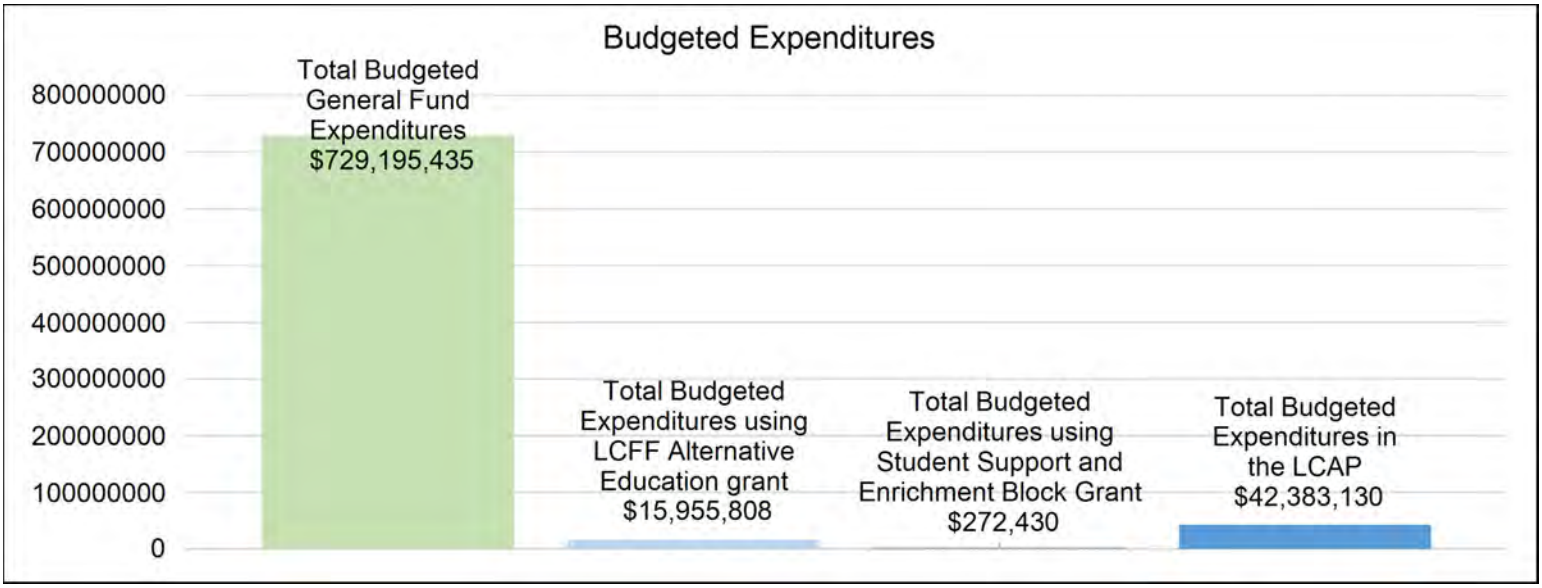


This chart shows the LCFF revenue Los Angeles County Office of Education expects to receive in the coming year.

The text description for the above chart is as follows: The total LCFF revenue projected for Los Angeles County Office of Education is $208,067,334, of which $115,585,935 is attributed to the LCFF County Operations Grant, $15,955,808 is the attributed to the LCFF Alternative Education Grant, and $76,525,591 is other LCFF funds. Of the $15,955,808 attributed to the LCFF Alternative Education Grant, $5,251,854 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

Differentiated Assistance is included in LCFF Funds.

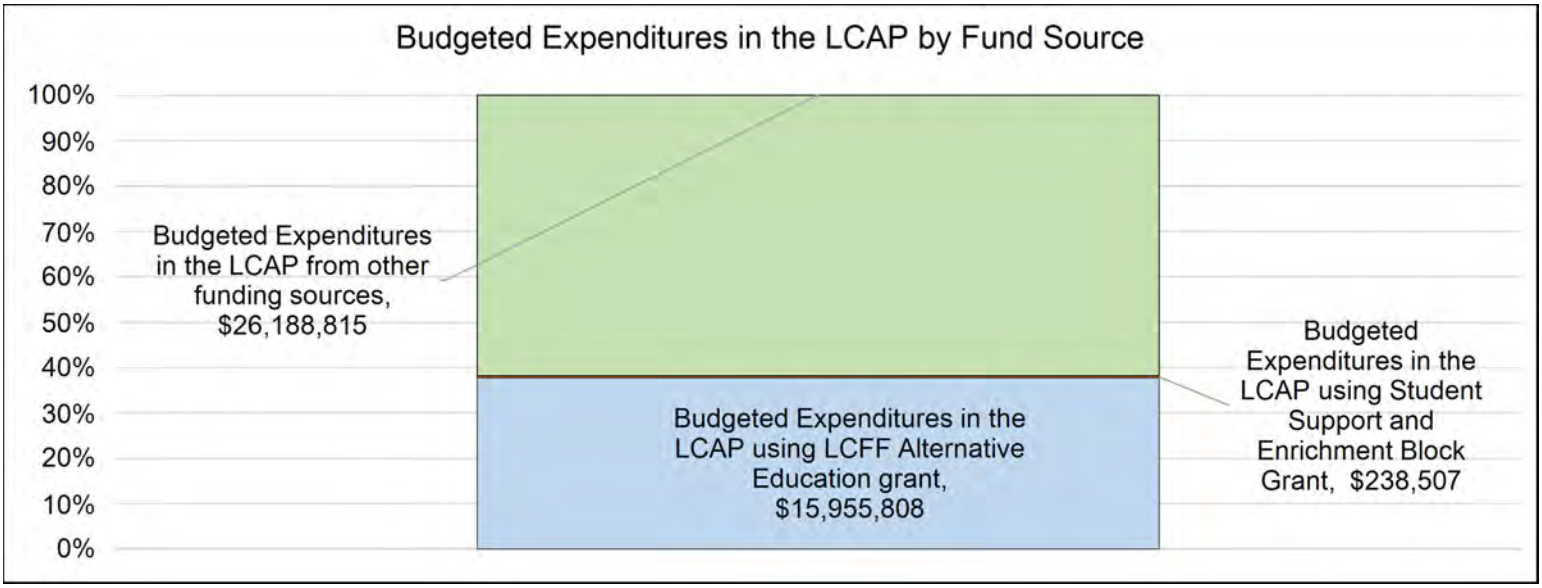
The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Los Angeles County Office of Education plans to spend for 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Los Angeles County Office of Education plans to spend $729,195,435 for the 2026-27 school year. Of that amount, $15,955,808 is attributed to the Alternative Education Grant and $272,430 is attributed to the Student Support and Enrichment Block Grant. $686,812,305 of the General Fund Budgeted Expenditures are not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

As a County Office of Education, services are provided to local districts in addition to county administered programs. These services are paid using the county office General Funds. This includes programs such as the Superintendent's Office, Communications, Office of General Counsel, Grant Development Office, Board of Education, Personnel Commission, Assistant Superintendent's Office, School Financial Services, parts of Controller's Office and Facilities, and parts of Technology Services. These General Fund Budgeted Expenditures are not included in the Local Control and Accountability Plan.



This chart provides a quick summary of how much Los Angeles County Office of Education plans to spend for 2026-27 for planned actions and services in the LCAP.

The text description of the above chart is as follows: Los Angeles County Office of Education plans to spend

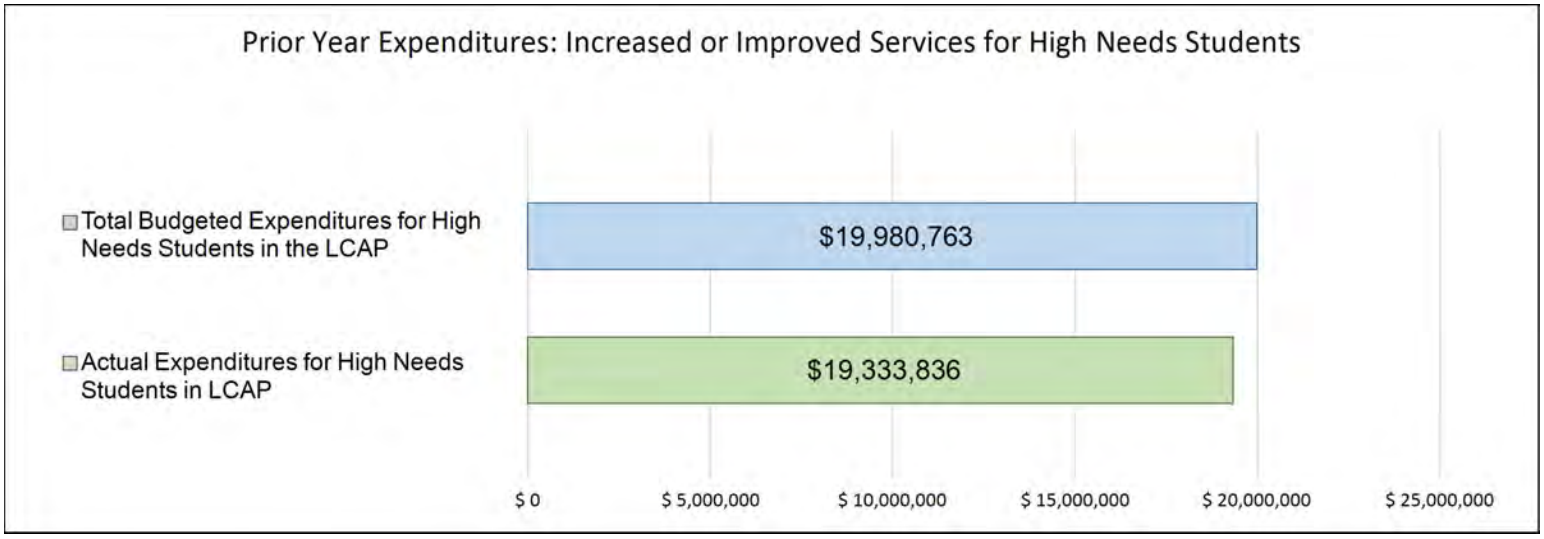
$42,383,130 on actions/services in the LCAP. Of those funds, $15,955,808 is attributed to the Alternative Education Grant and $238,507 is attributed to the Student Support and Enrichment Block Grant.

Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Los Angeles County Office of Education is projecting it will receive 5,251,854 based on the enrollment of foster youth, English learner, and low-income students. Los Angeles County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Los Angeles County Office of Education plans to spend 5,574,075 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2025-26



This chart compares what Los Angeles County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Los Angeles County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2025-26, Los Angeles County Office of Education's LCAP budgeted 19,980,763 for planned actions to increase or improve services for high needs students. Los Angeles County Office of Education actually spent 19,333,836 for actions to increase or improve services for high needs students in 2025-26.

The difference between the budgeted and actual expenditures of 646,927 had the following impact on Los Angeles County Office of Education’s ability to increase or improve services for high needs students:

The overall impact on increased and improved services for unduplicated pupils was partially affected as students continued to receive attendance supports, chronic absenteeism interventions, and targeted student services. However, staffing vacancies limited the District's ability to fully implement the scope of support originally planned.

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Los Angeles County Office of Education	Salvador Aquino Executive Director	Aquino_sal@lacoe.edu 562-922-8976

Plan Summary [2026-27]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

The Los Angeles County Office of Education (LACOE) Educational Programs Division provides educational services to some of the most vulnerable, highly mobile, and historically underserved student populations across Los Angeles County. As one of the largest regional educational agencies in the nation, LACOE plays a critical role in ensuring equitable access to high-quality instruction, comprehensive student supports, and pathways to college, career, and community reintegration for youth served through alternative education settings. LACOE Educational Programs serves an average daily population of approximately 1,549 students in grades 7–12 across a diverse network of juvenile court schools, our county community school, and two specialized high schools. The division operates nine schools and programs designed to meet the unique academic, behavioral, social-emotional, and transition needs of students who often face significant barriers to educational success, including justice involvement, homelessness, foster care placement, interrupted schooling, trauma, and chronic absenteeism.

The student population reflects the diversity and complexity of Los Angeles County, including 6.9% English Learners, 18.1% Students with Disabilities, and 49.3% Socioeconomically Disadvantaged students. Student demographics include 55.1% Latino/Hispanic students, 13% Black/African American students, 13% White students, 5.8% Asian students, 5.4% students identifying as two or more races, and smaller populations of American Indian/Alaskan Native and Native Hawaiian/Pacific Islander students.

Through a comprehensive, equity-centered approach, Los Angeles County Office of Education Educational Programs is committed to creating safe, supportive, and academically rigorous learning environments that promote resilience, restoration, student engagement, and

long-term success. The division integrates academic instruction, mental health supports, career readiness opportunities, transition planning, and community partnerships to ensure students are prepared to successfully re-engage with their schools, communities, postsecondary education, and future careers.
In addition to its alternative education programs, Los Angeles County Office of Education also operates nationally recognized specialized high schools that provide rigorous college-preparatory and career-focused educational opportunities for students throughout Los Angeles County. These include Los Angeles County High School for the Arts (LACHSA), a nationally acclaimed arts conservatory high school located on the campus of California State University, Los Angeles, and International Polytechnic High School (IPoly), an award-winning project-based learning high school located on the campus of California State Polytechnic University, Pomona. Together, these schools reflect LACOE's commitment to innovation, academic excellence, creativity, civic engagement, and college and career readiness across diverse educational settings.

JUVENILE COURT SCHOOLS

Los Angeles County Office of Education administers the largest Juvenile Court Schools (JCS) system in the United States. The Juvenile Court Schools program is designed to provide continuity of education and individualized support for justice-involved youth residing in juvenile halls, camps, and Secure Youth Treatment Facilities (SYTF). The program's mission is to ensure students make meaningful academic progress, meet graduation requirements, and develop the skills necessary to successfully transition into college, career pathways, and their communities.
LACOE's Juvenile Court Schools implement the award-winning Road to Success Academy (RTSA) instructional model, specifically designed to address the academic and social-emotional needs of justice-involved youth. RTSA utilizes interdisciplinary, project-based learning experiences that integrate academic instruction, career exploration, restorative practices, and social-emotional development. The model emphasizes student voice, relationship-centered practices, self-efficacy, and opportunities for positive behavioral growth while promoting educational engagement and long-term student success.

Los Padrinos Juvenile Hall

Los Padrinos Juvenile Hall serves predisposition youth in Los Angeles County and provides educational programming designed to support academic achievement, behavioral growth, and successful transition planning. The school implements structured instructional programs, intervention supports, and restorative practices aligned to the needs of justice-involved youth. During the 2024–25 school year, Los Padrinos Juvenile Hall served 201 students. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 45.8% Students with Disabilities (SWD)
- 15.4% English Learners (ELs)
- 6.0% Experiencing Homelessness (H)
- 22.4% Foster Youth (FY)

Barry J. Nidorf

Barry J. Nidorf Secure Youth Treatment Facility serves youth participating in secure track programming and provides specialized educational

services designed to support academic progress, social-emotional development, and successful reintegration. During the 2025–26 school year, Barry J. Nidorf Secure Youth Treatment Facility served 62 students. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 40.3% Students with Disabilities (SWD)
- 27.4% English Learners (ELs)
- 0% Experiencing Homelessness (H)
- 3.2% Foster Youth (FY)

The facility provides targeted educational programming and coordinated support services designed to promote academic achievement, behavioral growth, and transition readiness.

Road to Success Academy (RTSA) Kilpatrick
During the 2025–26 school year, Road to Success Academy (RTSA) Kilpatrick served 44 students. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 54.5% Students with Disabilities (SWD)
- 4.5% English Learners (ELs)
- 4.5% Experiencing Homelessness (H)
- 45% Foster Youth (FY)

Los Angeles County Office of Education operates three camp-based educational programs serving justice-involved youth across Los Angeles County.

- Afflerbaugh–Paige Camp in La Verne
- Glenn Rockey Camp in San Dimas
- Dorothy Kirby School in Commerce

Camp schools provide structured educational environments designed to support academic achievement, social-emotional development, rehabilitation, and successful reintegration through standards-aligned instruction, counseling services, and transition planning.

Afflerbaugh–Paige Camp

During the 2025–26 school year, Afflerbaugh–Paige Camp served students in a structured camp-based educational setting. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 41.5% Students with Disabilities (SWD)
- 0% Homeless (H)
- 26.4% Foster Youth (FY)
- 17% English Learners (ELs)

Dorothy Kirby School

During the 2025–26 school year, Dorothy Kirby School served students in a camp-based educational program designed to support justice-involved youth. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 61% Students with Disabilities (SWD)
- 0% Homeless (H)
- 34.3% Foster Youth (FY)
- 11.6% English Learners (ELs)

Glenn Rockey Camp

During the 2025–26 school year, Glenn Rockey Camp served students in a camp-based educational setting focused on academic achievement and student support. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 41.7% Students with Disabilities (SWD)
- 0% Homeless (H)
- 16.7% Foster Youth (FY)
- 16.7% English Learners (ELs)

These camp school programs provide continuity of education and coordinated support services for students in custody while promoting academic progress, personal growth, and preparation for postsecondary opportunities.

Renaissance Principal Administrative Unit (PAU)

Renaissance PAU is an alternative education system that includes several County Community Schools (CCS) and Independent Study (IS) programs across LA County. The goal is to meet the educational needs of students who are unable to attend traditional public-school settings, because they have been expelled, are on probation, are experiencing homelessness, or face significant barriers that impact educational success. Enrollment may also be initiated by parents or guardians seeking a more supportive and individualized educational environment for their children. These settings provide structured academic programs, intervention supports, and enrichment opportunities designed to foster academic achievement, student engagement, and personal growth in safe and supportive learning environments.

LACOE currently operates the following County Community Schools:

- Boys Republic of Monrovia (Monrovia)
- Jonas Salk (Hawthorne)
- Mujeres y Hombres Nobles CCS (Monterey Park)

Independent Study programs are also available at:

- Jonas Salk/La Brea IS (Hawthorne)
- Mujeres y Hombres Nobles CCS (Monterey Park)

During the 2025–26 school year, Renaissance County Community Schools, operating as a Principal's Administrative Unit, served 122 students. The student population is as follows:

- 22.1% English Learners
- 10.8% Long-Term English Learners
- 8.2% Students with Disabilities
- 13.9% Homeless
- 4.1% Foster Youth
- 77.9% Socioeconomically Disadvantaged

These schools are committed to providing equitable access to education, individualized intervention, transition support, and pathways to college and career readiness for students facing significant barriers to academic success.

SPECIALIZED SCHOOLS

Los Angeles County Office of Education operates two specialized high schools recognized for academic excellence, innovation, and high graduation outcomes.

Los Angeles County High School for the Arts (LACHSA)

Los Angeles County High School for the Arts offers a unique educational experience that combines rigorous college-preparatory academics with conservatory-style training in the visual and performing arts. Established in 1985, this tuition-free public high school is operated by LACOE in partnership with California State University, Los Angeles and is located on the university campus.

LACHSA has received national recognition for excellence in arts education and academic achievement, including the Golden Bell Award, Grammy Signature School designation, Bravo Award, and Exemplary School designation by the Arts Schools Network. The school has also been recognized by Newsweek Magazine as one of "America's Best High Schools" and by NICHE as the top public high school for the arts in the nation.

The school serves 551 culturally and socioeconomically diverse students representing more than 80 school districts throughout Los Angeles County. Admission is competitive and based on academic performance, attendance, behavior, and a juried audition or portfolio review process across six artistic disciplines.

Student demographics at LACHSA include:

- 20% Socioeconomically Disadvantaged (SED)
- 9.1% Students with Disabilities (SWD)
- 0.5% Homeless (H)

- 0% Foster Youth (FY)
- 0.5% English Learners (ELs)

International Polytechnic High School (IPoly)

International Polytechnic High School is a specialized public high school operated by Los Angeles County Office of Education in partnership with California State Polytechnic University, Pomona. The school provides a rigorous project-based learning environment emphasizing interdisciplinary instruction, global awareness, civic responsibility, and collaborative problem-solving.

IPoly offers students a personalized educational experience designed to prepare them for postsecondary success through thematic instruction, real-world application, leadership development, and community engagement. The school's partnership with Cal Poly Pomona and the College of Education and Integrative Studies supports its commitment to college and career readiness through innovative instructional practices.

In 2024, IPoly was recognized as a California Distinguished School based on its performance on the California School Dashboard. Admission is selective and requires a minimum two-year GPA of 2.5. Students are selected through an admissions review process designed to maintain a diverse and academically motivated student population representing more than 40 cities throughout Los Angeles County.

As of the 2024–25 school year, IPoly enrolled 498 students. Student demographics include:
- 29% Socioeconomically Disadvantaged (SED)
- 3.3% Students with Disabilities (SWD)
- 1.5% Homeless (H)
- 0% Foster Youth (FY)
- 1.3% English Learners (ELs)

Supplemental Funding

Los Angeles County Office of Education utilizes a variety of state and federal supplemental funding sources, including Equity Multiplier funding, Comprehensive Support and Improvement (CSI) funding, Student Support and Enrichment Block Grant (SSEBG) funds, and Learning Recovery Emergency Block Grant (LREBG) funds, to support students enrolled across Juvenile Court Schools, County Community Schools, Specialized Schools, and other alternative education settings.

These funding sources are intended to provide additional support and expanded educational opportunities aligned with the unique needs of the students served throughout LACOE Educational Programs. Supplemental funds support efforts focused on academic achievement, student engagement, school climate, wellness, intervention services, college and career readiness, transition services, enrichment opportunities, and continuous improvement initiatives.

The following supplemental funding sources support schools within LACOE Educational Programs:

Student Support and Enrichment Block Grant (SSEBG)
- All schools

Learning Recovery Emergency Block Grant (LREBG)
- All schools

Equity Multiplier
- Los Padrinos Juvenile Hall
- Barry J. Nidorf Secure Youth Treatment Facility
- Road to Success Academy (RTSA) Kilpatrick
- Afflerbaugh Camp
- Glenn Rockey Camp
- Dorothy Kirby School
- Renaissance County Community Schools

Comprehensive Support and Improvement (CSI)
- Afflerbaugh–Paige Camp
- Renaissance County Community Schools

These investments support Los Angeles County Office of Education's continued commitment to educational equity, access, and the implementation of comprehensive systems of support designed to improve outcomes for students served in high-need and alternative education settings.

The diversity of programs and student populations served throughout LACOE Educational Programs requires a comprehensive and differentiated approach to instruction, intervention, student support, and continuous improvement. The goals, actions, and expenditures outlined throughout this LCAP are designed to address the unique academic, behavioral, social-emotional, and transition needs of students across alternative education and specialized school settings.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

SECTION 1: REFLECTION OF THE 2025 CALIFORNIA DASHBOARD, CAASPP ANALYSIS, AND LOCAL DATA

Los Angeles County Office of Education (LACOE) Educational Programs conducted a comprehensive review of the 2025 California School Dashboard, as well as the CAASPP results, and the STAR Reading and Mathematics assessments. The review included analysis across Juvenile Court Schools, Renaissance County Alternative Schools, Specialized Schools, and Equity Multiplier school sites, with particular

attention to student groups identified for differentiated support.

The 2025 Dashboard results reflect both areas of progress and ongoing challenges. While several indicators demonstrated improvement compared to prior years, including graduation outcomes, attendance, literacy achievement, and college and career readiness measures, significant performance gaps remain for several student groups, particularly Students with Disabilities, Foster Youth, English Learners, Long-Term English Learners, Homeless students, African American students, Hispanic students, and Socioeconomically Disadvantaged students. Historical Dashboard data from 2023 and 2024, along with local assessment data, were used to provide context for understanding trends and measuring progress over time.

The findings from this review directly informed the development of the 2026–27 Local Control and Accountability Plan (LCAP), including the identification of priorities, goals, actions, and expenditures designed to address areas of need and sustain areas of growth.

**Successes and Areas of Growth

Analysis of the 2023–2025 California School Dashboard demonstrates notable improvements across several indicators. Graduation outcomes improved for many student groups, reflecting the impact of expanded credit recovery opportunities, individualized graduation planning, transition services, and targeted student supports. Districtwide graduation rates increased from 68.7 percent to 76.8 percent, with improvements observed among Students with Disabilities, Foster Youth, English Learners, African-American Students, Hispanic, Homeless, and Socioeconomically Disadvantaged students.

College and Career Indicator (CCI) outcomes also improved during this period. Districtwide A-G completion rates increased from 54.6 percent to 61.5 percent, and Career Technical Education and workforce readiness opportunities expanded across multiple programs. OSHA certification completion rates exceeded established targets achieving 65% completion amongst students participating in CTE pathways. In addition, Advanced Placement examination performance at Los Angeles County High School for the Arts increased from 76% to 83% percent.

Attendance and engagement indicators also demonstrated improvement. Overall attendance rates increased from 86.62 % in 2023 to 91.93% in 2025, while chronic absenteeism declined among several student groups. Compared to 2023, chronic absenteeism rates declined for Hispanic students (from 33.6% in 2023 down to 22% in 2025), Socioeconomically Disadvantaged students (from 36% in 2023 down to 25.5% in 2025), and Students with Disabilities (from 36% in 2023 down to 18% in 2024), reflecting the effectiveness of attendance monitoring, family outreach, transition services, and student engagement strategies.

Academic achievement data reflected growth across several indicators. Districtwide CAASPP English Language Arts performance increased from 50.35% to 59.21%, with notable gains among Socioeconomically Disadvantaged students (+8.72), English Learners (+3.96), and students enrolled at Los Angeles County High School for the Arts (+15.89) and International Polytechnic High (+1.3). English Language Arts achieved Green performance status (from Yello2 in 2023).

Mathematics achievement demonstrated measurable growth between the 2022–23 and 2024–25 CAASPP administrations across several student groups and school settings. Districtwide performance increased from 25.0% to 30.2% of students meeting or exceeding standards,

representing a gain of more than five percentage points. Performance among Socioeconomically Disadvantaged students improved from 11.5% to 17.2%, while English Learners increased from 0 percent to 3.6 percent meeting or exceeding standards. Significant growth was also observed at Los Angeles County High School for the Arts (LACHSA), where performance increased from 30.5% to 42.3%, demonstrating substantial improvement in mathematics achievement. Although International Polytechnic High School (IPOLY) experienced a slight decline from 52.4 percent to 50.9 percent, performance remained well above the district average. Renaissance County Alternative Schools also demonstrated improvement, increasing from 1.5% to 7.3% meeting or exceeding standards. While overall mathematics performance remains an area of need, these results indicate positive progress in academic achievement and suggest that targeted instructional supports and intervention strategies are contributing to improved outcomes for several student groups and school programs.

English Learner outcomes also demonstrated areas of growth. Reclassification rates increased from 9.8% to 13.5%. Additionally, ELPI performance improved substantially between 2023 and 2024, with districtwide ELPI moving from Orange to Green. Although challenges remain, this improvement reflects the impact of expanded language acquisition supports, instructional interventions, and targeted monitoring of multilingual learners.

Additional progress was observed through local assessment measures, including STAR Reading and Mathematics data, which demonstrated growth across several student groups, particularly in reading achievement among Hispanic/Latino students, Foster Youth, and students experiencing homelessness.

LACOE Educational Programs also maintained full implementation of standards-aligned instructional materials and continued to provide professional development aligned to academic standards, instructional practices, wellness, and social-emotional learning supports.

**Ongoing Challenges and Areas of Need

Despite these successes, the 2025 Dashboard continues to identify several significant areas requiring focused attention. Mathematics remains one of the most significant challenges across Educational Programs. While some schools demonstrated improvement, districtwide Mathematics performance remained in the Red performance category. Students with Disabilities, Socioeconomically Disadvantaged students, English Learners, Long-Term English Learners, Foster Youth, and Hispanic students continue to perform significantly below state standards. Mathematics outcomes remain particularly concerning within alternative education settings where students frequently enter with substantial instructional gaps and interrupted educational histories.

Suspension rates continue to represent the most persistent area of concern across the organization. While efforts to implement restorative practices and trauma-informed supports have expanded, suspension rates remained in the Red performance category for multiple student groups and school sites in 2025. Districtwide, Students with Disabilities, Foster Youth, African American students, Long-Term English Learners, Homeless students, English Learners, Hispanic students, and Socioeconomically Disadvantaged students continue to experience disproportionately high suspension rates.

Several Equity Multiplier schools demonstrated particularly significant suspension concerns. Los Padrinos Juvenile Hall generated Red performance levels across nearly all reported student groups, including Students with Disabilities, Foster Youth, African American students, English Learners, Long-Term English Learners, Homeless students, Hispanic students, and Socioeconomically Disadvantaged students.

Barry J. Nidorf, Dorothy Kirby, and Afflerbaugh also demonstrated elevated suspension outcomes among Students with Disabilities.

The 2025 Dashboard also identified new academic concerns at several Equity Multiplier schools. Los Padrinos generated Red performance levels in English Language Arts, Mathematics, Graduation Rate, College and Career Indicator, and English Learner Progress Indicator. Renaissance generated Red performance in Mathematics and College and Career readiness outcomes, while Afflerbaugh demonstrated Red performance in Graduation Rate and College and Career Indicator outcomes.

English Learner outcomes remain an ongoing area of need. While reclassification rates improved and ELPI performance improved between 2023 (Orange) and 2024 (Green), districtwide ELPI declined to Red status in 2025. English Learners and Long-Term English Learners continue to experience lower outcomes in English Language Arts, Mathematics, Graduation Rate, and College and Career readiness. These findings indicate the need for continued investment in multilingual learner supports, designated and integrated English Language Development, and targeted interventions for Long-Term English Learners.

Chronic absenteeism also remains a challenge, particularly among Foster Youth (Red) and students enrolled in Renaissance County Community Schools and alternative education programs. Student mobility, housing instability, probation involvement, transportation barriers, and interrupted enrollment continue to impact attendance and educational continuity.

School climate and connectedness data similarly indicate continued need for expanded behavioral supports, restorative practices, mental health services, family engagement efforts, and student wellness initiatives. Educational partner feedback consistently identified the importance of strengthening student engagement, increasing access to counseling services, and expanding individualized supports for students experiencing trauma and instability.

**Implications for the 2026–27 LCAP

The review of Dashboard, CAASPP, STAR, attendance, graduation, and local performance data directly informed the development of the 2026–27 LCAP goals, actions, and expenditures. The identified needs will result in continued investments in academic intervention, Educational Support Specialists, counseling and transition services, restorative practices, behavioral intervention supports, English Learner services, attendance improvement strategies, college and career readiness programming, and Equity Multiplier initiatives.
Particular emphasis will be placed on supporting schools and student groups identified in Red or Very Low performance categories, including Los Padrinos, Barry J. Nidorf, Dorothy Kirby, Afflerbaugh, and Renaissance. Through targeted actions and data-informed decision-making, LACOE Educational Programs will continue focusing resources on improving academic achievement, reducing suspensions, increasing graduation and college/career readiness outcomes, strengthening English Learner performance, and ensuring all students have access to the supports necessary for long-term educational success.

SECTION 2: RED PERFORMANCE ON THE 2023 CALIFORNIA DASHBOARD TO BE ADDRESSED THROUGHOUT THIS LCAP CYCLE

It is important to note that most of our student groups and school sites received a No Performance Color (NPC) on the California Dashboard. This occurs when there is insufficient data to calculate both Status and Change, which are required to assign a Dashboard performance

color. This is common among alternative education settings and student groups with small enrollment counts, high mobility rates, or limited assessment participation.
Although a Dashboard color is not generated and, in some cases, data are not publicly reported, our commitment to continuous improvement remains unchanged. Within our Juvenile Court Schools and Renaissance County Alternative School, we intentionally analyze student outcomes and implement supports as though these student groups were performing in the Red performance level. This approach ensures that we maintain a sense of urgency, focus resources where they are most needed, and continue to address achievement gaps through targeted interventions and supports designed to improve outcomes for all students.

(1) ENGLISH LANGUAGE ARTS (ELA)
RED Performance
-District-wide: None
-Schools: None identified as Red on the 2023 California Dashboard
-Groups Within a School: None identified as Red on the 2023 California Dashboard
-Implications for LCAP: Action 3.2 (Reclassification); Action 3.3 (Interventions); Action 3.6 (Dissemination of Data); Action 3.7 Instruction; Action 3.11 (Assessments); Action 3.12 (Data Chats Continuous Improvement); Action 3.13 (Professional Development; Action 3.14 (Culturally Responsive Pedagogy); 3.15 (Students with Disabilities

(2) MATHEMATICS
RED Performance
-District-wide: None
-Schools: None identified as Red on the California Dashboard
-Groups Within a School: None identified as Red on the 2023 California Dashboard
-Implications for LCAP: Action 3.2 (Reclassification); Action 3.3 (Interventions); Action 3.6 (Dissemination of Data); Action 3.7 Instruction; Action 3.11 (Assessments); Action 3.12 (Data Chats Continuous Improvement); Action 3.13 (Professional Development; Action 3.14 (Culturally Responsive Pedagogy); 3.15 (Students with Disabilities)

(3) CHRONIC ABSENTEEISM
RED Performance
-District-wide: LACOE; Socioeconomically Disadvantaged (SED)
-Schools: None
-Groups Within a School: None of the student groups at the schools appear Red.
-Implications for LCAP: Action 2.4 (Attendance); Action 2.5 (Chronic Absenteeism)

(4) SUSPENSION RATE
RED Performance
-District-wide: LACOE; Socioeconomically Disadvantaged (SED); Students with Disabilities (SWD); Foster Youth (FY); African-American Students (AA); Two or More Races
-Schools: Kirby and Rockey
-Groups Within a School: Kirby ->Socioeconomically Disadvantaged (SED); Students with Disabilities (SWD); Foster Youth (FY); Hispanic

(H); African-American (AA); BJ Nidorf ->Foster Youth (FY); Students with Disabilities; African-American (AA)
Afflerbaugh: Students with Disabilities (SWD)
-Implications for LCAP: Action 2.2 (Positive Behavior Intervention System -PBIS); Action 2.3 (Mental Health Support); Action 3.4 (Expelled Youth)

(5) GRADUATION RATE
RED Performance
-District-wide: Socioeconomically Disadvantaged Students (SED); Students with Disabilities (SWD); Foster Youth (FY); Hispanic Students (H); English Learners (ELs); African American Students (AA); Homeless Students (Hom)
-Schools: Renaissance
-Groups Within a School: Hispanic and Socioeconomically Disadvantaged Students (SED) at Renaissance; Hispanic Students at Afflerbaugh-Paige
-Implications for LCAP: Actions 1.2 (Graduation Support); Action 3.10 (Homeless Students); Action 3.5 (Foster Youth)

(6) COLLEGE AND CAREER INDICATOR (CCI)
RED Performance
-District-wide: Students with Disabilities (Very Low); Foster Youth (Very Low); English Learners (Very Low); African American Students (Very Low); Homeless Students (Very Low)
-Schools: Barry J. Nidorf (Very Low); Kirby (Very Low); Afflerbaugh-Paige (Very Low); Renaissance (Very Low)
-Groups Within Schools: Socioeconomically Disadvantaged Students at Barry J. Nidorf, Kirby, Afflerbaugh-Paige, Renaissance; and Hispanic Students at Renaissance
-Implications for LCAP: Action 1.3 (College Courses); 1.4 (Access to Courses)

(7) ENGLISH LEARNER PROGRESS INDICATOR (ELPI)
RED Performance
-District-wide: None
-Schools: Renaissance (English Learners Red)
-Implications for LCAP: Action 3.1 (Basic Services for English Learners) and Action 3.2 (Reclassification)

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Technical Assistance

Los Angeles County Office of Education has been identified for Differentiated Assistance based on the 2025 California School Dashboard results. This designation reflects the need for targeted support in addressing persistent performance challenges among specific student groups across multiple state priority areas.

Analysis of the 2025 California School Dashboard identified several schools, student groups, and student groups within schools performing in the lowest performance level on one or more state indicators. These identified areas continue to guide the development of targeted goals, actions, and expenditures within the 2026–27 Local Control and Accountability Plan (LCAP), including supports aligned to Equity Multiplier, Learning Recovery Emergency Block Grant (LREBG), and Comprehensive Support and Improvement (CSI) requirements.

Identified Areas of Need

LACOE was identified for technical assistance due to the lowest performance levels in two or more state indicators for the following student groups:

-All Students: Suspension Rate and Mathematics
-African American Students: Graduation Rate, Suspension Rate, and College/Career Readiness
-Foster Youth: Graduation Rate, English Language Arts, Mathematics, and College/Career Readiness
-Homeless Students: Suspension Rate, Graduation Rate, and College/Career Readiness
-Students with Disabilities: Graduation Rate, English Language Arts, and Mathematics
-Socioeconomically Disadvantaged Students: Graduation Rate, Suspension Rate, English Language Arts, and Mathematics
-English Learners: Graduation Rate, English Language Arts, and Mathematics
-Long-Term English Learners: Graduation Rate, English Language Arts, Mathematics, and College/Career Readiness
-Lowest Performance Levels on the 2025 California School Dashboard

Schools

The following schools were identified as performing in the lowest performance level on one or more state indicators:
Dorothy Kirby School: Suspension Rate
Renaissance County Community Schools: English Learner Progress and Graduation Rate

Student Groups

The following student groups were identified as performing in the lowest performance level on one or more state indicators:

-English Learners: Graduation Rate and College/Career Readiness
-Foster Youth: Suspension Rate, Graduation Rate, College/Career Readiness, English Language Arts, and Mathematics
-Homeless Students: Graduation Rate, College/Career Readiness, and Suspension Rate
-Socioeconomically Disadvantaged Students: English Language Arts, Mathematics, Suspension Rate, and Graduation Rate
-Students with Disabilities: Graduation Rate, English Language Arts, and Mathematics
-Black/African American Students: Suspension Rate, Graduation Rate, College/Career Readiness, English Language Arts, and Mathematics
-Hispanic Students: Suspension Rate and Mathematics
-Long-Term English Learners: Graduation Rate, English Language Arts, Mathematics, and College/Career Indicator

Student Groups Within Schools

The following student groups within schools were identified as performing in the lowest performance level on one or more state indicators:

Afflerbaugh–Paige Camp
Suspension Rate: African American Students
Graduation Rate: Socioeconomically Disadvantaged Students and Hispanic Students

Dorothy Kirby School
Suspension Rate: Foster Youth, Students with Disabilities, African American Students, Socioeconomically Disadvantaged Students, and Hispanic Students

Barry J. Nidorf Secure Youth Treatment Facility
Suspension Rate: Socioeconomically Disadvantaged Students, Students with Disabilities, African American Students, and Hispanic Students
Graduation Rate: Socioeconomically Disadvantaged Students

Renaissance County Community Schools
Graduation Rate: Socioeconomically Disadvantaged Students and Hispanic Students
College/Career Indicator: Socioeconomically Disadvantaged Students and Hispanic Students

The identified performance indicators continue to inform the implementation of targeted interventions, expanded student supports, restorative practices, academic interventions, transition services, and continuous improvement efforts outlined throughout the LCAP. Goal 4, Equity Multiplier actions, and additional supplemental supports are specifically designed to address the identified needs of schools and student groups performing in the lowest performance levels on the California School Dashboard.

Support Provided

During the 2025–26 school year, LACOE partnered with the Orange County Department of Education to provide technical assistance focused on building administrative capacity, analyzing performance data, and identifying root causes of underperformance. Key activities included:

Reviewing school status and performance data
Conducting initiative mapping and data analysis
Supporting school teams in revising School Plans for Student Achievement (SPSAs)
Developing targeted action plans to address the needs of the lowest-performing student groups

The Differentiated Assistance Support (DAS) Team, composed of site-level educators and central office staff, utilized a continuous improvement planning process to support data analysis, root cause identification, and the development of actionable strategies aligned with LCAP goals and identified student needs.

Focus Areas and Outcomes

LACOE's performance review identified areas of both progress and continued need across academic and student outcome indicators. Improvements were observed in English Language Arts proficiency and College and Career Readiness outcomes. While prior Dashboard data reflected growth in English Learner progress, more recent data identified continued areas of need among Long-Term English Learners and multilingual learner performance indicators. At the same time, Mathematics achievement and literacy performance among several student groups continue to require focused intervention and instructional support.

To address these identified needs, LACOE continued implementing professional development and instructional support initiatives focused on standards-based instruction, literacy development, support for multilingual learners, and strategies designed to improve outcomes for students with disabilities and other historically underserved student groups.

Next Steps

LACOE Educational Programs will continue strengthening assessment systems, instructional supports, data-informed decision-making practices, and targeted intervention strategies designed to improve student outcomes and close achievement gaps identified through state and local performance indicators. Ongoing efforts will continue to focus on increasing student participation in state assessments, strengthening instructional practices, expanding student engagement supports, and refining systems aligned to continuous improvement processes.

Through sustained technical assistance, educational partner collaboration, and ongoing implementation of targeted supports, LACOE will continue working to improve equitable outcomes for students across Juvenile Court Schools, County Community Schools, and Specialized Schools.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

In alignment with the California Department of Education's accountability framework, Los Angeles County Office of Education identified schools for Comprehensive Support and Improvement (CSI) based on performance indicators reflected on the 2025 California School Dashboard. Schools were identified due to persistently low graduation rates and/or overall academic performance.

Schools Identified for CSI in 2026–27

Afflerbaugh–Paige Camp

Low Graduation Rate
Renaissance County Community Schools
Low Graduation Rate

Dorothy Kirby School and Barry J. Nidorf Secure Youth Treatment Facility exited Comprehensive Support and Improvement (CSI) status based on improvements in identified state indicators reflected on the California School Dashboard. These improvements reflect continued school improvement efforts focused on academic achievement, graduation outcomes, student engagement, and targeted intervention supports.

LACOE Educational Programs continues to support identified CSI schools through ongoing data analysis, school-level needs assessments, targeted intervention planning, and continuous improvement practices aligned to identified student and school needs. School leadership teams regularly review academic, engagement, graduation, attendance, and school climate data to identify trends, monitor progress, and refine intervention strategies.
Evidence-based interventions implemented across CSI schools include targeted academic interventions, literacy and mathematics supports, restorative practices, Positive Behavioral Interventions and Supports (PBIS), attendance interventions, transition services, multilingual learner supports, counseling services, and expanded social-emotional and behavioral supports. School teams also engage in continuous improvement planning processes aligned to LCAP goals and identified Dashboard indicators.

LACOE Educational Programs monitors the implementation and effectiveness of CSI plans through ongoing collaboration with school leadership teams, review of state and local performance data, educational partner feedback, and regular progress monitoring aligned to identified outcome measures. Continuous evaluation of implemented strategies supports refinement of interventions and resource allocation designed to improve student outcomes across identified CSI schools.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Los Angeles County Office of Education Educational Programs continues to provide targeted support, training, technical assistance, and progress monitoring for schools identified for Comprehensive Support and Improvement (CSI). Through collaboration among site administrators, instructional staff, educational partners, and central office teams, schools engage in continuous improvement processes designed to identify root causes of underperformance, strengthen instructional systems, and improve student outcomes.

School leadership teams regularly review state and local performance data, including California School Dashboard indicators, CAASPP results, STAR assessment data, graduation outcomes, attendance data, and local measures to identify trends, determine areas of need, and develop targeted intervention strategies aligned to school and student needs. Continuous improvement processes, including initiative mapping and root cause analysis, support schools in evaluating the effectiveness of existing programs and identifying additional supports and resources necessary to improve academic achievement and student engagement.

LACOE's Theory of Action guides this works by promoting student-centered professional practices, shared accountability, and systemwide structures designed to strengthen instructional capacity, standards-based teaching practices, social-emotional learning supports, and equitable access to educational opportunities. This framework supports the implementation of high academic and behavioral expectations across all schools while strengthening coordinated systems of support for historically underserved student groups.

The Title I Office plays a critical role in supporting CSI schools through ongoing review and monitoring of School Plans for Student Achievement (SPSAs) to ensure alignment with LCAP goals, identified student needs, and evidence-based intervention strategies. The Title I Office provides technical assistance and training to school leadership teams, School Site Councils, English Learner Advisory Committees, and other educational partners to support data-informed planning, resource alignment, and implementation of targeted school improvement strategies.

As part of the school improvement process, schools utilize comprehensive needs assessments and review evidence-based interventions, including resources identified through the What Works Clearinghouse (WWC), to support the development and implementation of instructional and intervention strategies aligned to identified areas of need. Current focus areas include literacy development, mathematics achievement, assessment participation, multilingual learner supports, restorative practices, and social-emotional and behavioral interventions.

To support accountability and continuous improvement, LACOE Educational Programs monitors the implementation and effectiveness of CSI plans through ongoing collaboration with school leadership teams, regular site reviews, analysis of disaggregated student performance data, and educational partner feedback. Findings from these monitoring activities are used to refine intervention strategies, strengthen implementation practices, and support continuous improvement efforts designed to improve student outcomes across CSI schools.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

Los Angeles County Office of Education utilizes a comprehensive, data-informed process to monitor and evaluate the effectiveness of the Local Control and Accountability Plan (LCAP), school improvement efforts, and targeted interventions implemented across Juvenile Court Schools, County Community Schools, Specialized Schools, and schools identified for Comprehensive Support and Improvement (CSI). This process supports continuous improvement by ensuring that actions, services, and expenditures remain aligned to identified student and school needs.

Data Review and Analysis

School leadership teams, central office staff, and instructional support teams regularly review state and local performance data to monitor student outcomes, evaluate implementation effectiveness, and identify areas requiring additional support. Data sources reviewed include the California School Dashboard, CAASPP results, graduation rates, attendance data, suspension data, STAR assessment results, English Learner progress indicators, College/Career Readiness indicators, and local accountability measures.

In addition to academic indicators, schools review California Healthy Kids Survey (CHKS) data and other local climate measures to assess school connectedness, student engagement, wellness, and perceptions of school safety. This process supports a comprehensive review of both academic and social-emotional factors impacting student success.
Continuous Improvement Process

LACOE Educational Programs utilizes continuous improvement structures, including Differentiated Assistance Support (DAS) teams, school leadership collaboration, Professional Learning Communities (PLCs), and School Plan for Student Achievement (SPSA) review processes, to support ongoing evaluation and refinement of instructional and intervention strategies. These processes support schools in analyzing disaggregated student data, identifying trends, monitoring progress toward LCAP goals, and adjusting supports based on identified outcomes and student needs.

Capacity Building and Accountability

To support implementation fidelity and accountability, the Title I Office and central office teams provide ongoing technical assistance, coaching, and monitoring aligned to LCAP goals, state accountability indicators, and evidence-based practices. School leadership teams receive support in aligning SPSAs to identified student needs, utilizing data to inform decision-making, and implementing continuous improvement practices designed to improve student outcomes.

Educational Partner Engagement

Progress monitoring data and updates related to LCAP goals, state indicators, local measures, and school improvement efforts are regularly shared with educational partners through LCAP engagement sessions, School Site Councils, advisory committees, and shared decision-making structures. Educational partner feedback continues to inform planning, implementation, and refinement of supports and services across school sites.

Ongoing Evaluation

LACOE Educational Programs will continue monitoring the effectiveness of implemented strategies through ongoing review of disaggregated student performance data, educational partner feedback, assessment participation rates, implementation monitoring, and progress toward identified outcome measures. Findings from these evaluation processes are used to refine supports, strengthen implementation practices, and guide future planning aligned to continuous improvement and equitable student outcomes.

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Students	The California Healthy Kids Survey (CHKS), Juvenile Court School (JCS) Student Survey, focus groups, and interviews were conducted between February and May 2025. A total of 1,347 students participated in CHKS, 344 students participated in the JCS Student Survey. Additional engagement activities included LACHSA student focus groups and IPoly student surveys.
Parents	LCFF Local Indicator Educational Partner Feedback Survey. and The California School Parent Surveys (CSPS) were administered between February and April 2026. There 355 parent responses submitted for CSPS and 23 for the LCFF survey. Additional parent engagement opportunities included Parent Advisory Committee meetings, DELAC meetings, school-site focus groups, and IPoly parent surveys. Furthermore there focus groups for African American Parents and parents with students on an IEP.
Teachers and Other School Personnel	The California School Staff Survey (CSSS) was administered between February and April 2026 with 256 staff responses submitted for the CSSS and 68. Additional LCAP engagement presentations and input sessions were conducted throughout Fall and Spring 2025-26. In addition, 108 educational partners participated in the LCFF Local Indicator Educational Partner Feedback Survey.
Labor Partners	Consultation meetings were conducted with CSEA representatives on May 21,2026, LACEA leadership representatives on June 5, 2026 and SEIU leadership representatives on May 28, 2026.

Educational Partner(s)	Process for Engagement
Administrators	Feedback from administrators and principals was gathered through monthly leadership meetings, school-site LCAP engagement presentations, and DAS/CSI meetings conducted throughout the school year.
Principals	Site principals participated in school level LCAP Engagement presentations and input session was conducted at SAM, DA, and LCAP meetings throughout the year. Site Principals also attended a final presentation on June 3.
DAC/DELAC	The draft LCAP was presented to the DAC and DELAC on 5/28/26 and posted publicly for review and feedback.
Educational Partners at Equity Multiplier Schools	Additional engagement activities were conducted through school-site presentations, DAS meetings, focus groups, and local priority surveys. Educational partners emphasized the need for mental health and wellness supports, tutoring and interventions, PBIS implementation, graduation monitoring, and expanded supports for English Learners and Students with Disabilities.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

During the 2026–27 Local Control and Accountability Plan (LCAP) engagement process, LACOE Educational Programs gathered input from a broad range of educational partners, including students, teachers, administrators, counselors, classified staff, parents/caregivers, and community members representing Juvenile Court Schools, County Community Schools, and Specialized Schools, including International Polytechnic High School (IPoly) and the Los Angeles County High School for the Arts (LACHSA).

Educational Partners engagement activities included:

* LCFF Local Indicator Educational Partner Surveys
* Juvenile Court School (JCS) Student Surveys
* Student focus groups
* Parent engagement meetings
* School site LCAP presentations
* Equity Multiplier engagement sessions
* Shared governance and advisory meetings

Across Educational Partner groups, consistent priorities emerged related to:

* mental health and wellness supports,
* student engagement and school climate,
* academic intervention and tutoring,
* college and career readiness,
* multilingual learner supports,
* restorative practices,
* and transition services for high-need student groups.

Students emphasized the importance of counseling, tutoring, college and career guidance, instructional consistency, and stronger communication regarding graduation, dual enrollment, and postsecondary opportunities. Students transitioning from juvenile justice programs also highlighted the importance of transition planning, re-enrollment support, tutoring, and enrichment opportunities following release.

Educational partners and families emphasized the need for:

* Positive Behavioral Interventions and Supports (PBIS),
* restorative practices,
* attendance and engagement interventions,
* professional development,
* timely communication,
* family engagement opportunities,
* and expanded supports for English Learners, Students with Disabilities, Foster Youth, and Socioeconomically Disadvantaged students.

This feedback directly informed the continued implementation and refinement of LCAP actions and supplemental funding supports, including Equity Multiplier, Comprehensive Support and Improvement (CSI), Student Support and Enrichment Block Grant (SSEBG), and Learning Recovery Emergency Block Grant (LREBG) expenditures.

Educational partner feedback supporting expanded mental health, intervention, and student engagement services informed the continued investment in:

* counselors,
* Education Behavior Technicians (EBTs),
* math specialists,
* classroom teachers,
* paraeducators,
* tutoring services,
* and transition support positions across identified school sites.

Educational Partners feedback related to academic intervention, multilingual learner supports, tutoring, and college and career readiness informed continued investment in:

* tutoring and intervention services,
* expanded academic supports,
* literacy and mathematics intervention,
* dual enrollment and college readiness opportunities,
* instructional coaching,
* and supplemental learning recovery supports.

Feedback emphasizing student engagement, school climate, restorative practices, and wellness supports also informed continued implementation of:

* PBIS coaching and intervention supports,
* counseling and wellness services,
* enrichment opportunities,
* library and instructional resources,
* technology supports,
* substitute teacher support systems,
* and community-based organization partnerships serving high-need student populations.

Additional engagement activities conducted at Equity Multiplier schools highlighted the continued need for:

* expanded mental health and wellness supports,
* academic interventions and tutoring,
* stronger PBIS implementation,
* graduation monitoring systems,
* and additional supports for English Learners and Students with Disabilities.

This feedback informed continued refinement of Goal 4 Equity Multiplier actions, including enhanced PBIS coaching, behavioral support, expanded counseling and graduation supports, college and career readiness services, and targeted instructional support for high-need student groups.

LACEA's Representatives Feedback:
* Provide additional content-specific professional development and training opportunities for teachers and paraprofessionals to strengthen instructional capacity and student outcomes.
* Explore class size reduction strategies to better support student learning and improve instructional effectiveness.
* Review current Special Education staffing practices and prioritize hiring LACEA-represented staff whenever possible, rather than relying on outside contractors.
* Increase collaboration and communication between district leadership, school sites, and employee groups to support shared decision-making and implementation efforts.

* Expand the use of Teachers on Special Assignment (TOSAs) to provide targeted instructional support, coaching, and program implementation assistance.
* Increase investments in student and staff wellbeing, including expanded mental health services, transition supports, and additional social worker staffing.
* Ensure adequate funding for instructional supplies and classroom materials to support student learning.
* Prioritize directing available funding and resources to student-facing services and supports.
* Develop a transparent hiring process and establish "Grow Your Own" pathways to recruit, develop, and retain future teachers from within the community.
* Increase support for English Learners through the addition of dedicated EL support teachers and targeted intervention services.
* Consider implementing a stakeholder voting process for Equity Multiplier Fund expenditures, similar to participatory budgeting or lottery-based allocation models.
* Explore incentives for educators and staff who accept positions at sites that are more difficult to staff or located farther from central locations.
* Ensure all hiring decisions are conducted through a transparent, merit-based process.
* Expand intervention services and supports for both English Learner (EL) and Special Education (SPED) students.
* Prioritize early literacy interventions, particularly for students reading significantly below grade level.
* Review literacy intervention programs and software to ensure resources are aligned with student needs and produce measurable outcomes.
* Increase transparency regarding literacy data, intervention effectiveness, and academic outcomes for the lowest-performing students.
* Expand Career Technical Education (CTE) opportunities and ensure equitable access for justice-involved youth across all sites.
* Balance behavioral intervention strategies with investments in core instruction and academic achievement.
* Provide comprehensive Restorative Justice training to educators and staff to support consistent implementation across sites.
* Expand year-round learning opportunities, enrichment programs, and special education services for justice-involved youth.
* Increase after-school engagement opportunities and remove barriers that limit student participation.
* Improve continuity of instructional support by reducing turnover and frequent changes in management and support personnel.
* Create additional opportunities for teacher collaboration, professional learning communities, and curriculum-focused discussions across sites.
* Include School Site Governance Chairs in the initial planning and drafting process for major initiatives and the LCAP.
* Establish regular Title I Advisory meetings to improve communication, fiscal accountability, and shared understanding of funding priorities.
* Ensure funding decisions are clearly connected to student needs, measurable outcomes, and continuous improvement efforts

Overall, educational partner and student feedback affirmed the direction of the current LCAP goals and actions while identifying opportunities to strengthen implementation, communication, collaboration, intervention systems, wellness supports, and coordinated services designed to improve outcomes for historically underserved student groups.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	All students will have equitable access to a 21st century education by providing them with standards-aligned instructional materials and with the technology needed to become college and career ready.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)
Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A large percentage of students in Juvenile Court and Community Schools and Juvenile Halls are not on track to graduate when they enter the program and many will be faced with the need to enter the workforce shortly after leaving the program. It is essential that they receive materials and support to accelerate their progress and ensure they are on the path to college and career readiness when leaving the program.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Graduation Rate	Graduation rate: All 68.7% EL 52.2% LTELs 54.9% FY 51.5% Homeless 52.5% SED 61.3% SWD 54.5% AA 51.5% Hispanic 66.5%	Graduation rate: All 72% EL 45.6% LTELs 43.8% FY 45.6% Homeless 50.7% SED 62.9% SWD 56.7% AA 59.5% Hispanic 68.2%	Graduation rate: All 76.8% EL 52.4% LTELs 52.9% FY 55.4% Homeless 61.6% SED 68.1% SWD 66.1% AA 63.3% Hispanic 73.4%	For each year, graduation rates at each site, and for each identified student group will increase by two percentage points or maintain a rate of 98% or higher.	Graduation rate: All +8.1% EL +0.2% LTELs -2% FY +3.9% Homeless +9.1% SED +6.8% SWD +11.6% AA +11.8% Hispanic +6.9%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		IPoly 98.9% LACHSA 91.2% JCS &CCS 42.4% (Dashboard 2023)	IPoly 95.2% LACHSA 92.3% JCS & CCS 43.1% (Dashboard 2024)	IPoly 95.1% LACHSA 96.1% JCS & CCS 52.8% (Dashboard 2025)		IPoly -3.8% LACHSA +4.9% JCS & CCS +10.4% (Dashboard 2025)
1.2	College & Career Readiness /College Course Credit	47.6% of 145 students classified as "Prepared" on the College and Career indicator met it by completion of two semesters, three quarters, or three trimesters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded. SED - 56.7% EL - 50% FY 100% Homeless - 80% SWD 77.8% (Additional Reports, California Dashboard 2022-23)	59.4% of 197 students classified as "Prepared" on the College and Career indicator met it by rcompletion of two semesters, three quarters, or three trimesters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded. SED-74.6% EL - 100% FY-0% Homeless-0% SWD - 75% (Additional Reports, California	College and Career Readiness: All 54.4% SED 69.4% EL 100% FY 0% Homeless 100% SWD 50%	Overall and for each identified student group, at least 70% of the enrolled students will receive course credit.	College and Career Readiness: All +6.8% SED +12.7% EL +50% FY -100% Homeless +20% SWD -27.8%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			Dashboard 2023-24)			
1.3	A-G Completion	54.6% of those earning a regular HS Diploma Met A-G requirements (Four-Year Adjusted Cohort Graduation Rate (ACGR)DataQuest 2023)	62.5 % -of those earning a regular HS Diploma Met A-G requirements (Four-Year Adjusted Cohort Graduation Rate (ACGR)DataQuest 2023)	61.5% of those earning a regular HS Diploma Met A-G requirements (Four-Year Adjusted Cohort Graduation Rate (ACGR)DataQuest 2024)	The A-G requirements shall expand to a rate of at least 80% by 2026 based on the 2026 CA Dashboard	+6.9%
1.4	CTE Pathway Completion	0% - Specialized high schools 0% - JCS 0% - CCS (Additional Reports, California Dashboard, 2022-23)	0% - Specialized HS 0% - JCS 0% - CCS (Additional Reports, California Dashboard, 2023-24)	0% - Specialized HS 0% - JCS 0% - CCS (Additional Reports, California Dashboard, 2024-25)	CTE Pathway completion rates will increase to at least 4% overall and for Specialized high schools, JCS and CCS.	0% - Specialized HS 0% - JCS 0% - CCS
1.5	CTE Pathway and A-G Rate	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0% California Dashboard: Additional Reports 22-23	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0% California Dashboard: Additional Reports 23-24	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0% California Dashboard: Additional Reports 24-25	All students and student groups will achieve 2% growth per year for a 3 year increase of 6%.	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0%
1.6	Advanced Placement Examination	76% - LACHSA	73.6% LACHSA	LACHSA 83%	There will be an annual increase of 1% in students at	LACHSA +7%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		(Equity and Excellence Report, College Board)	(Equity and Excellence Report, College Board)	(Equity and Excellence Report, College Board)	LACHSA passing the AP exam with a score of 3 or higher.	
1.7	Early Assessment Program (EAP) Assessment	50.35% of 11th graders met or exceeded standard for English language arts. 25% of 11th graders met or exceeded standard for mathematics. (CAASPP scores, 2022-23)	53.33% of 11th graders met or exceeded standard for English language arts. 25.12% of 11th graders met or exceeded standard for mathematics. (CAASPP Scores, 2023-24)	59.21% of 11th graders met or exceeded standard for English language arts. 30.23% of 11th graders met or exceeded standard for mathematics. (CAASPP Scores, 2024-25)	61% of LACOE 11th grade students will meet or exceed the standard for ELA within 3 years. 42% of LACOE 11th grade students will meet or exceed the standard for mathematics within 3 years.	ELA +8.86% Math +5.23%
1.8	CTE OSHA Certification	20% CTE OSHA Certification (local indicator)	CTE OSHA Certification 58% (local indicator)	CTE OSHA Certification 65% (local indicator)	CTE certifications will reach 40% within 3 years.	CTE +38% (Yr 1)
1.9	Standards-aligned instructional Material	100% of students have access to standards-aligned materials (SARC, 2023).	100% of students have access to standards aligned materials. (SARC, 2024)	100% of students have access to standards aligned materials. (SARC, 2025)	100% of students will have access to standards aligned material each year.	0%
1.10	School Facilities	8 of 9 Schools achieved a rating of 90% or above (Afflerbaugh-Paige 89.6%)	8 of 9 Schools Achieved a rating of 90% or above (LP 88.80%) (SARC 2024)	All above 90% (BJN Pending) (SARC, 2025)	A Williams compliance rating of 90% or higher will be achieved annually.	+- 0% Maintained

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		(SARC 2023)				
1.11	Implementation of Academic Content and Performance Standards	Meeting 100% (SARC)	100% of standards implemented (SARC)	100% of standards implemented (SARC)	Academic content and performance standards will be fully implemented for 100% of LACOE students annually.	0%
1.12	Dropout Rate	Middle School – 0 students High School – 82 students (Dataquest - 2022-23)	Middle School - 0 students High School - 73 (DataQuest- 2023-24)	Middle School - 0 students High School - 49 (DataQuest- 2024-25)	Middle and high school dropouts will be reduced annually to 0 dropouts by year 3.	Middle School: 0 Students High School: -33 Students

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 1 were substantially implemented as intended during the 2025–26 school year to support graduation outcomes, college and career readiness, student engagement, and equitable access to educational opportunities across Juvenile Court Schools, County Community Schools, and Specialized Schools. Implementation efforts focused on maintaining safe and supportive learning environments, strengthening graduation and transition supports, expanding dual enrollment and postsecondary opportunities, increasing access to rigorous coursework, and supporting students at risk of academic disengagement.

Action 1.1 – School Facilities
LACOE Educational Programs fully implemented planned school facilities inspection and monitoring processes during the 2025–26 school year. Ongoing collaboration among school sites, operational teams, Probation, and facility partners supported timely maintenance responses and helped ensure that school sites remained safe, clean, and in good repair. School leaders continued to monitor facilities conditions and coordinate corrective actions as needed.

Action 1.2 – Graduation Support
Graduation support strategies were implemented as planned and included individualized graduation planning, transcript review processes, credit recovery opportunities, transition support services, academic counseling, and targeted interventions for students identified as at risk of

not graduating. Schools continued utilizing student data to monitor progress toward graduation requirements and identify students requiring additional academic or behavioral support.

Implementation challenges included fluctuating enrollment, high student mobility, interrupted enrollment patterns, and varying lengths of stay across alternative education settings. These factors required ongoing adjustments to student schedules, credit accrual monitoring, and transition planning. Despite these challenges, school staff maintained implementation of graduation support systems across sites.

Action 1.3 – College Courses
Dual enrollment and college course access were fully implemented across LACOE Educational Programs during the 2025–26 school year. LACOE expanded partnerships with additional local community colleges and increased the availability of dual enrollment opportunities across juvenile halls, camps, Secure Youth Treatment Facilities (SYTF), County Community Schools, and Specialized Schools.

School sites expanded access to more rigorous college coursework through the transition from 1-unit college courses to 3-unit courses at camp and SYTF sites. A notable implementation refinement included the development of differentiated dual enrollment strategies based on student length of stay, including short-term, mid-term, and long-term placement considerations. This adjustment allowed schools to better align course offerings with student enrollment patterns and instructional needs.

Challenges included aligning course schedules with varying enrollment durations and maintaining continuity of instruction for students experiencing interrupted enrollment. Staff addressed these challenges through targeted planning, flexible scheduling, and coordination with college partners.

Action 1.4 – Access to Courses
LACOE Educational Programs continued ensuring equitable access to standards-aligned coursework across all core academic areas, including English Language Arts, Mathematics, Science, History/Social Science, English Language Development, and Career Technical Education pathways. School leadership teams and counseling staff monitored course enrollment and completion data to ensure students had access to graduation requirements, A–G coursework, and career pathway opportunities. Ongoing review of student schedules and academic progress supported timely interventions and course placement adjustments as needed.

Action 1.5 – Middle and High School Dropout Prevention
LACOE Educational Programs implemented planned dropout prevention strategies, including student engagement monitoring, early warning systems, multidisciplinary intervention processes, mental health supports, transition planning, and targeted outreach to students at risk of disengagement. Staff collaborated across departments to identify barriers to attendance and participation and to coordinate support services. Challenges related to chronic absenteeism, interrupted enrollment, educational instability, and high student mobility required ongoing adjustments to intervention and re-engagement efforts throughout the year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Material differences between budgeted and estimated actual expenditures were primarily the result of staffing changes and vacancies that occurred during implementation. Action 1.1 expenditures exceeded the budgeted amount by 41% due to staffing reclassifications, position upgrades, and salary increases associated with two years of 3% COLA adjustments. Action 1.5 expenditures were 25% below the budgeted amount due to vacant counselor positions that remained unfilled during the year.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The Los Angeles County Office of Education demonstrated measurable effectiveness in implementing Goal 1 actions during the 2025–26 school year, as reflected in outcomes related to graduation rates, college and career readiness opportunities, access to coursework, and student engagement. Data indicate that the actions contributed to progress toward the goal of improving educational outcomes and increasing equitable access to opportunities for students enrolled in Juvenile Court Schools, County Community Schools, and Specialized Schools.

Action 1.1 – School Facilities
This action was effective in maintaining safe, clean, and well-maintained learning environments. School Accountability Report Card (SARC) data indicate that all school sites met or exceeded the established 90% facilities target during the 2025–26 school year. These results demonstrate that facility monitoring and maintenance systems were successful in supporting safe and supportive learning environments.

Action 1.2 – Graduation Support
Graduation support actions demonstrated effectiveness in improving student completion outcomes across LACOE Educational Programs. Districtwide graduation rates increased from 68.7% to 76.8%, with gains observed among English Learners, Foster Youth, Students with Disabilities, African American students, and Hispanic students.

School-level graduation data also indicate positive outcomes across multiple programs. Afflerbaugh-Paige Camp achieved a 64.6% graduation rate (48 graduates), representing a 4.6 percentage-point increase from the prior year. Barry J. Nidorf Secure Youth Treatment Facility demonstrated substantial growth, increasing 14.5 percentage points to a 78.1% graduation rate (32 graduates). Renaissance County Community School increased to 69.2% (65 graduates), representing an 11.1 percentage-point increase. Kirby Center School achieved a 66.3% graduation rate (33 graduates), while Rockey Academy School reported a 50% graduation rate (12 graduates). Kilpatrick School graduated four students during the reporting period.

Los Padrinos Juvenile Hall reported a 41.4% graduation rate (70 graduates), representing a slight decline of 1.4 percentage points from the previous year. Given the highly mobile nature of the student population and varying lengths of stay, graduation outcomes in juvenile court school settings continue to be influenced by factors outside of the school's control.

Overall, the positive trends observed across multiple school sites suggest that individualized graduation planning, transcript reviews, credit recovery opportunities, transition supports, academic counseling, and targeted interventions contributed to improved student completion

outcomes. The strongest gains were observed in programs where students experienced greater program stability and sustained access to academic and support services.

Action 1.3 – College Courses
The 2025 California School Dashboard released in the fall, indicated that actions supporting dual enrollment and college credit course access were effective in expanding student participation in postsecondary coursework. Dashboard results show that 54.4% of students completed a college credit course, placing LACOE Educational Programs at Level 3 on the College Credit Course indicator. This represented an increase of 6.8 percentage points compared to the baseline year.

Several student groups exceeded the overall participation rate. Hispanic students achieved a 67.3% completion rate, Socioeconomically Disadvantaged students achieved a 69.4% completion rate, and Filipino students achieved an 86.4% completion rate. English Learners and Homeless students each achieved a 100% completion rate, although these results reflect very small student counts. Black/African American students participated at a rate of 55.6%, slightly exceeding the overall rate. Results also identified opportunities for continued improvement among Students with Disabilities, who achieved a 50.0% completion rate.

These results suggest that efforts to expand dual enrollment opportunities, strengthen partnerships with local community colleges, and increase access to college coursework contributed to greater participation in postsecondary learning opportunities.

During the 2025–26 school year, LACOE Educational Programs have continued to strengthen and expand implementation of this action. Additional partnerships were established with local community colleges, increasing the availability of dual enrollment opportunities across juvenile halls, camps, Secure Youth Treatment Facilities (SYTF), County Community Schools, and Specialized Schools. Access to college coursework was further expanded through the implementation of additional college credit course offerings and more rigorous course options aligned to students' college and career readiness goals.

LACOE Educational Programs anticipates that the enhanced implementation efforts undertaken during the 2025–26 school year will be reflected in future College Credit Course indicator results when the 2026 California School Dashboard is released.

Action 1.4 – Access to Courses
This action was effective in supporting equitable access to standards-aligned coursework and progress toward graduation requirements. Local performance data indicate that Socioeconomically Disadvantaged students (69.4%), English Learners (100%), and Students with Disabilities (50%) met or exceeded the Year 1 goal of 70% college course credit completion during the 2025–26 school year.

Although Students with Disabilities experienced a slight decline from the previous year, overall course completion outcomes remained positive across several student groups. Data also identified Foster Youth and students experiencing homelessness as groups requiring additional support, informing future targeted interventions and resource allocation.

Action 1.5 – Middle and High School Dropout Prevention
This action demonstrated partial effectiveness. Student engagement monitoring, intervention systems, and support services contributed to improved coordination of supports and positive engagement trends across school sites. However, chronic absenteeism, interrupted

enrollment patterns, educational instability, and high student mobility continued to affect student persistence and dropout prevention outcomes.

While progress was observed, outcome data indicate the need for continued refinement of early identification systems, transition supports, and multidisciplinary intervention strategies to further reduce dropout risk among historically underserved student populations.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on analysis of student outcome data, implementation effectiveness, and educational partner feedback, Goal 1 actions, metrics, and target outcomes will continue into the 2026–27 school year with ongoing refinement of implementation strategies designed to strengthen graduation outcomes, college and career readiness opportunities, student engagement, and equitable access to rigorous coursework.

LACOE Educational Programs will continue focusing on expanding dual enrollment access, strengthening Career Technical Education pathways, increasing participation in college and career readiness opportunities, improving individualized graduation planning, and enhancing early identification and intervention systems for students at risk of disengagement.

Additional efforts will continue to focus on strengthening staff understanding and implementation of LCAP goals, metrics, and actions across school sites to support greater alignment, consistency, and shared accountability throughout Juvenile Court Schools, County Community Schools, and Specialized Schools.

LACOE Educational Programs will continue utilizing continuous improvement practices, educational partner feedback, and ongoing data analysis to refine implementation strategies and strengthen equitable access to academic and postsecondary opportunities for historically underserved student groups.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Facility and Staffing	LACOE will continue to inspect school facilities and undertake appropriate measures to ensure that all facilities are in good repair. LACOE will also collaborate with property owners to resolve any concerns with facilities including monitoring ongoing maintenance needs. With the closing of	$7,022,726.00	No

Action #	Title	Description	Total Funds	Contributing
		sites, additional costs may be incurred for moving and transferring of equipment and providing maintenance.		
1.2	Credit Recovery	To address the higher rates of credit deficiency, interrupted schooling, and barriers to graduation experienced by unduplicated pupils, including English Learners, Foster Youth, and Socioeconomically Disadvantaged students, LACOE Educational Programs will provide enhanced academic monitoring and targeted intervention services to support progress toward graduation requirements. Students identified as at risk of not graduating will receive individualized supports, including academic counseling, credit recovery opportunities, tutoring, transition planning, and progress monitoring. Monthly reviews of credit accrual, course completion, attendance, and graduation readiness data will be conducted through the student information system to identify students needing additional support and ensure timely interventions that improve graduation outcomes.	$1,655,264.00	Yes
1.3	College Courses (Repeat expenditure 1.2)	LACOE will expand access to college courses to students by partnering with local community colleges. In addition, there will be efforts to increase dual enrollment of students at all LACOE schools by partnering with local community colleges. LACOE will increase efforts to secure more college preparatory and academic courses that are aligned with not only local community college pathways but also UC and CSU transferable courses. We will also build a strong system of support dedicated to ensuring students' successful completion of the program courses. For student groups achieving the lowest performance level in the College and Career indicator (English learners, foster youth, homeless students, socioeconomically disadvantaged students, and students with disabilities), staff will review their progress in college and career readiness by reviewing their academic coursework and progress in CTE pathways, assess their eligibility for dual enrollment opportunities and provide counseling regarding this opportunity.	$0.00	No

Action #	Title	Description	Total Funds	Contributing
1.4	Access to Courses	LACOE will continue to offer all students the appropriate course placement in English, mathematics, science, history social science, English Language Development, Career Technical Education, Visual Arts and Performing Arts, and other board approved courses. Career Technical Education courses will be expanded to additional school sites to support career readiness. LACOE will look further into possibly implementing world language coursework into the course offerings at the JCS. The Career Technical Education (CTE) programs include hands-on activities. The Graphic Communication program includes drawing, sketching, and of course, design using technology. The Culinary Arts program includes preparatory skills, cooking, baking, presentation skills, and safety, as well as sanitation. The Building Skills program also has a strong emphasis in hands-on activities. Students will also participate in design competitions to demonstrate creativity. Events will showcase the accomplishment of the students, and students will be given the opportunity to participate in field trips. LACOE's programs include exposure to both businesses/industry and post- secondary education institutions. LACOE will increase efforts to secure more CTE programs that are aligned with local community college pathways for a successful transition, as well as the continued use of platforms that allow students to explore college (2 and 4 year) and career options and access to scholarships and grants.	$630,787.00	No
1.5	Middle and High School Dropouts	LACOE will continue to monitor students in middle school and high school who are in danger of dropping out by identifying students with poor attendance, deficient in school credits, family obligations, or challenging issues. Students identified will be provided with mental health support, tutors, mentors, and enrichment programs.	$45,266.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Students will be provided with multi-tiered systems of support including community engagement to address their mental health and social emotional well-being to decrease suspensions and increase student engagement.	Broad Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)
Priority 6: School Climate (Engagement)
Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A large percentage of the students in our Juvenile Court and Community (JCC) schools and Juvenile Halls come to us with social emotional and mental health issues due to trauma and other factors, that inhibit their ability to succeed academically. Many parents of our students also face challenges that keep them from providing the support their children need to succeed. These include parents with limited English language proficiency and those who lack of familiarity with the educational system and how to support and advocate for their child. Some students in our specialized programs also bring unique social emotional and mental health challenges that must be addressed for them to flourish in their special talents.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Attendance Rates	Attendance Rate 2022-23 All 86.62% SED 82.54% EL 77.16% Foster Youth (no data) JCS: 92.3% CCS: 76.2% IPoly: 97.9% LACHSA: 95.9%	Attendance Rate (YTD) All 92.12% SED 91.88% EL 89.32% Foster Youth -ND JCS: 95.54% CCS: 70.86% IPoly: 95.44% LACHSA: 93.59%	Attendance Rate (YTD) All 91.93% SED 90.7% EL 89.72% Foster Youth -ND JCS: 94.81% CCS: 72.46% IPoly: 95.03% LACHSA: 93.26%	Attendance rates overall and for each school and student group will increase by 1% annually for schools with a baseline greater than 90% and will increase by 2% annually for	All +5.31% SED +8.16% EL +12.56% Foster Youth (NO DATA) JCS: +2.51% CCS: -3.74% IPoly: -2.87% LACHSA: -2.64%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		CALPADS report 14.2 student absences for 2022-23.	CALPADS report 14.2 student absences for 2023-24.	CALPADS report 14.2 student absences for 2024-25.	schools with a baseline of 89% and below. Target All 92.60% SED 88.54% EL 83.16% JCS 95.30% CCS 82.20% IPOLY 100% LACHSA 100%	
2.2	Chronic Absenteeism	Chronic absenteeism: 2022-23 All 32.4% Hispanic: 33.6% SWD: 36% SED 38.7% EL 42.3% Foster Youth 36.4% JCS: 30.6% CCS: 76.2% IPoly 9.2% LACHSA: 30.4% (DataQuest, 2022-23)	Chronic absenteeism: All 20% Hispanic: 21.8% SWD 18% SED 23.2% EL 24.9% Foster Youth 17.8% JCS: 10.5% CCS: 73.8% IPoly 8.4% LACHSA: 15.4% (DataQuest, 2023-24)	Chronic absenteeism: All 21.6% Hispanic: 22% SWD 22% SED 25.5% EL 22.4% Foster Youth 21.2% JCS: 12.9% CCS: 68.7% IPoly 9.9% LACHSA: 20.3% (DataQuest, 2024-25)	Chronic absenteeism rates overall and for each school and student group will be 19% or less within 3 years. All 19% or less Hispanic 19% or less SWD 19% or less SED 19% or less EL 19% or less Foster Youth 19% or less JCS 19% or less CCS 19% or less IPOLY 19% or less LACHSA 19% or less	All -10.8% Hispanic--10% SWD--14% SED -13.2% EL -19.9% Foster Youth -15.2% JCS: -17.7% CCS: -7.5% IPoly +0.7% LACHSA: -10.1%
2.3	Suspension Rate	All 14.8% FY 32.8% SED 20.4%	ALL 17.1% FY 31.7% SED 23.1%	ALL 19.3% FY 40% SED 26.7%	Suspension rates overall and for each school and	All: +4.5% FY: +7.2% SED: +6.3%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		SWD 35.7% AA 26.4% Two or more races: 7.8% JCS: 21.5% CCS: 2.05% IPoly: 0% LACHSA: 0% (DataQuest 2022-23)	SWD 38.7% AA 29% Two or More Races 4.4% JCS 25.2% CCS 5.5% IPOLY 1.4% LACHSA 0.7% (DataQuest 2023-24)	SWD 42% AA 32.2% Two or More Races 54.5% JCS 31% CCS 3.9% IPOLY 0.2% LACHSA 1.3% (DataQuest 2024-25)	student group will be reduced by 2% per year or maintain at 0% Target All - 8.8% FY - 26.8 % SED – 14.4% SWD – 29,7% AA 20.4% Two or More races – 1.8% JCS – 15.5% CCS – 0.7% IPOLY - 0% LACHSA - 0%	SWD: +6.3% AA :+5.8% Two or more races: +46.7% JCS:+9.5% CCS: +1.85% IPOLY:+0.2% LACHSA: +1.3%
2.4	Expulsion Rate	Expulsion Rate - 0% (DataQuest, 2022-23)	Expulsion Rate 0% (DataQuest, 2023-24)	Expulsion Rate 0% (DataQuest, 2024-25)	Expulsion rates will be maintained at 0 annually. Target Expulsion – 0%	0%
2.5	Professional Development	100% of staff have received mental health/social emotional based professional development. (Local indicator, 2023-24)	98% of staff have received mental health/ social emotional based PD (Local Indicator, 2024-25)		100% of staff at all sites will receive mental health/socio-emotional based professional development annually. Target PD – 100%	-2% (Yr 1)

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.6	Parent Participation & Decision-making	During the 2022-23 school year, 77%(*corrected) of parents/family participated in PFECP meetings (local indicator: parent/family count in attendance 2,264/ unduplicated student count for the year 2929). 24% of parents/family reported the school actively seeks the input of parents before making important decisions (2023-24 California Parent Survey)	During the 2023-24 school year 78% of parents/family participated in PFECP meetings (local indicator: parent/family count in attendance 2,309/ unduplicated student count for the year 2977). 27% of parents reported the school actively seeks input of parents (2024-25 California Parent Survey)	During the 2025-26 school year 96% of parents/family participated in PFECP meetings. (local indicator: attendance 2,698 YTD/ unduplicated student count for 24-25 year: 2,825). 68% of parents agree or strongly agree that the school actively seeks the input of parents before making important decisions. (2025-26 CSPS)	At least 95% of parents will participate in PFECP meetings annually; Within 3 years, 50% of parents will report the school actively seeks input of parents before making important decisions (based on CSPS) Target Parent Participation – 95% Parent Input –50%	+18% parents participated in PFECP meetings +41% parents reported the school actively seeks input
2.7	Safety & Connected-ness	Parents Safety 39% of parents indicated school is a safe place for my child. Staff Safety 33% of staff strongly agree school is a safe place for staff. Students Safety	Parents Safety 46% of parents indicated school is a safe place for my child. Staff Safety 28% of staff strongly agree school is a safe place for staff.	Parents Safety 48% of parents indicated school is a safe place for my child. Staff Safety 25% of staff strongly agree school is a safe place for staff.	Within 3 years, 50% of parents, staff and students will indicate they feel school is safe school by indicating "agree" or " "strongly agree" to questions about school safety in	Safety +7% of parents indicated school is a safe place for my child. (Yr 1) -5% of staff strongly agree school is a safe space. (Yr 1)

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		JCS/CCS 35 % Very safe; 28 % safe Specialized HS 29 % Very Safe; 54 % Safe Connectedness Parents- 31% of LACOE parents strongly agree schools promote parent involvement. Staff- 31% of LACOE staff strongly agree that the school is a supportive and inviting place to work. Students- 42 % of students reporting Agree or Strongly Agree to questions about school connectedness JCS/CCS	Students Safety JCS/CCS 39 % Very Safe; 29 % Safe Specialized HS 30 % Very Safe; 51.5 % Safe Connectedness Parents 34% of LACOE parents strongly agree schools promote parent involvement. Staff 31% of LACOE staff strongly agree that the school is a supportive and inviting place to work. Students- 42% of students reporting Agree or Strongly Agree to questions about school	Students Safety JCS/CCS 34 % Very Safe; 27 % Safe Specialized HS 33 % Very Safe; 52.5 % Safe Connectedness Parents 38% of LACOE parents strongly agree schools promote parent involvement. Staff 28% of LACOE staff strongly agree that the school is a supportive and inviting place to work. Students- 36% of students reporting Agree or Strongly Agree to questions about school	the CA Healthy Kids survey. Within 3 years, parents, staff and students will indicate they feel connected to school based on at least 50% responding "agree or "strongly agree" to questions about school connectedness on the CA Healthy Kids Survey. Target Parent Safety Perception – 50% Staff Safety Perception – 50% Student Safety JCS/CCS Very Safe – 50% Student Safety Safe JCS/CCS – 50% Student Safety Specialized HS Very Safe – 50%	Students Safety JCS/CCS -1% very safe/-1% safe. (Yr 1) Specialized HS +4% very safe/-1.5% safe. (Yr 1) Connectedness +7% of parents strongly agree schools promote parent involvement. (Yr 1) -3% in number of staff that strongly agree that the school is a supportive and inviting place to work. (Yr 1) JCS/CCS -6% in number of students reported agreeing to questions about school

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		71.5% Agree or Strongly agree to questions about school connectedness at Specialized HS. (2023-2024 CA Healthy Kids Survey)	connectedness JCS/CCS 69% Agree or Strongly agree to questions about school connectedness at Specialized HS. (2024-2025 CA Healthy Kids Survey)	connectedness JCS/CCS 75% Agree or Strongly agree to questions about school connectedness at Specialized HS. (2025-2026 CA Healthy Kids Survey)	Student Safety Specialized HS Safe – 50% Connectedness Parents – 50% Connectedness Staff – 50% Connectedness Students JCS/CCS - 50% Connectedness Students Specialized HS – 50%	connectedness. (Yr 1) Specialized HS +3.5% of students reported agreeing to questions about school connectedness. (Yr 1)

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 2 were substantially implemented as intended during the 2025–26 school year to support student engagement, attendance, school climate, behavioral supports, mental health and wellness, family engagement, and transition services across Juvenile Court Schools, County Community Schools, and Specialized Schools. Implementation efforts focused on strengthening multi-tiered systems of support (MTSS), restorative and proactive behavioral interventions, school connectedness, family engagement, attendance interventions, and coordinated student transition supports.

Action 2.1 – Community and Family Engagement (PFECP)
The Parent and Family Education and Consultation Program (PFECP) was fully implemented during the 2025–26 school year and continued expanding opportunities for meaningful family engagement across LACOE Educational Programs.

PFECP's multi-tiered approach, weekly programming, and focus on culturally responsive family engagement strategies created meaningful opportunities for families to connect with school staff and educational programs.

Implementation was further strengthened through the continued assignment of parent liaisons at each Juvenile Court School and County Community School site. Parent liaisons supported ongoing communication, outreach, family engagement activities, and coordination of family supports across school settings. PFECP will continue implement actions and to track data to guide the areas of need within the PFECP program.

Action 2.2 – Positive Behavioral Interventions and Supports (PBIS)
LACOE Educational Programs continued strengthening Positive Behavioral Interventions and Supports (PBIS) implementation across Juvenile Court Schools and County Community Schools during the 2025–26 school year. Suspension data identified an ongoing need for stronger proactive behavioral interventions and alternatives to exclusionary discipline practices, particularly for students requiring Tier 3 behavioral support.

In response, substantial PBIS implementation of staff hiring and staff training occurred across school sites. Educational Behavior Technicians (EBTs) received training focused on Tier 1–3 behavioral support strategies, with increased emphasis on proactive Tier 1 interventions designed to prevent behavioral escalation and strengthen positive student engagement. Staff also participated in training provided by a Board Certified Behavior Analyst focused on addressing Tier 3 behavioral needs within classroom settings.

Weekly monitoring of suspension data was implemented and shared with school leadership teams to support ongoing review of intervention effectiveness and alternatives to suspension practices. One significant implementation strategy included the establishment of Opportunity Rooms designed to provide restorative interventions, counseling support, class suspensions, and in-school suspension alternatives within structured environments focused on student support rather than exclusion.

Additional districtwide PBIS implementation efforts included expanded PBIS training for certificated and classified staff, increased alignment with Probation's Behavior Management System, and expanded student recognition systems focused on reinforcing positive behavioral expectations.

Action 2.3 – Mental Health Support
This action was fully implemented during the 2025–26 school year through the continued expansion of multi-tiered mental health and wellness supports across Renaissance County Community Schools, Los Padrinos Juvenile Hall, International Polytechnic High School, and Los Angeles County High School for the Arts.

Implementation included Tier 1 prevention and wellness activities, Tier 2 targeted interventions, and Tier 3 intensive mental health services designed to strengthen student safety, emotional well-being, resilience, and school connectedness. Services included classroom-based social-emotional learning, schoolwide wellness campaigns, mental health literacy activities, small-group interventions, individual counseling, crisis response services, suicide risk assessments, case management, and parent engagement activities.

LACOE also expanded professional development opportunities focused on suicide prevention, trauma-informed practices, psychological first aid, mental health awareness, referral processes, and relationship-centered school climate practices. Graduate-level social work interns, under clinical supervision, expanded service capacity by providing classroom presentations, counseling services, and crisis response support across school sites.
Additional wellness and connectedness activities implemented during the school year included parent workshops, stress management supports, therapy dog sessions, student wellness activities, and schoolwide social-emotional learning initiatives designed to strengthen caring adult relationships and school connectedness.

Actions 2.4 & 2.5 – Attendance and Chronic Absenteeism
Actions supporting attendance improvement and chronic absenteeism reduction were fully implemented and represented some of the most effective strategies under Goal 2 during the 2025–26 school year.
LACOE Educational Programs continued implementing a Multi-Tiered System of Supports (MTSS) framework focused on attendance monitoring, individualized attendance plans, home visits, student engagement strategies, family outreach, and provision of basic needs supports including clothing and school supplies. These interventions were designed to address barriers to attendance and re-engage students experiencing chronic absenteeism and educational instability.

Action 2.6 – Transition Services
The Transition and Aftercare Program was implemented with fidelity during the 2025–26 school year, maintaining a strong focus on coordinated transition planning and post-release support for students exiting LACOE Educational Programs.

Each eligible student received an Individualized Learning Plan (ILP), and eligible youth received Inter-Agency Youth Transition Plans (IAYTPs) to support continuity of services and compliance with AB 1354 requirements. The program utilized a multidisciplinary approach involving collaboration among school staff, districts of residence, probation, caregivers, and community partners to strengthen educational continuity and reentry planning.

There were no significant deviations from planned implementation. Program capacity expanded through increased staffing and coordinated support efforts for students transitioning back into their communities. Key implementation outcomes included the completion of 693 IAYTPs, facilitation of 1,587 Multi-Disciplinary Team meetings, and development of 1,124 exit packets supporting 179 graduates.

Challenges continued to center on the high mobility and complex needs of the student population; however, the program’s structured planning, follow-up systems, and coordinated support processes helped strengthen continuity of educational services and reentry support efforts for students exiting alternative education settings.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted and estimated actual expenditures for Goal 2 actions.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Goal 2 actions demonstrated varying levels of effectiveness in improving attendance, reducing chronic absenteeism, strengthening school climate, supporting student mental health and wellness, reducing exclusionary discipline practices, and increasing student and family engagement across LACOE Educational Programs.

Action 2.1 – Community and Family Engagement (PFECP)
This action demonstrated overall effectiveness in expanding family participation and strengthening engagement opportunities across school sites. PFECP offered more than 175 in-person and virtual engagement opportunities focused on academic programs, transitions, mental health, motivation, and supporting youth development. Parent liaisons, multilingual outreach efforts, weekly programming, and expanded family engagement opportunities strengthened communication and connection between families and schools. As of March 2026, participation in PFECP events reached 2,285 participants, placing the program on track to exceed prior-year participation levels. Additionally, 95% of participants completing event feedback surveys reported that the presentations provided valuable information and resources.

Data also reflected improvement in parent input and engagement indicators. Parent input in decision-making increased from 24% at baseline to 33% in 2025–26, while parent perceptions of school safety improved from 39% to 48%. However, participation in school decision-making continue to remain areas requiring additional focus and refinement.

Action 2.2 – Positive Behavioral Interventions and Supports (PBIS)
PBIS implementation demonstrated partial effectiveness during the 2025–26 school year. Expanded PBIS training, Opportunity Rooms, restorative interventions, Educational Behavior Technician supports, and proactive behavioral intervention strategies strengthened behavioral support systems across school sites.

Positive outcomes included increased use of restorative and proactive interventions designed to reduce exclusionary discipline practices. Additional evidence of positive implementation included increased PBIS recognition systems and strengthened alignment between PBIS and Probation behavioral systems. PBIS student recognition awards increased by 51% compared to the prior school year, reflecting expanded efforts to reinforce schoolwide expectations focused on being safe, respectful, responsible, and well.

Despite these efforts, overall suspension rates increased by 4.5%, including increases among Socioeconomically Disadvantaged students 6.3%, African American students 6.3%, and Students with Disabilities (+3%). Suspension rates also increased within Juvenile Court Schools (+3.7%) and County Community Schools (+3.45%), indicating inconsistent implementation and varying levels of PBIS fidelity across sites. These outcomes demonstrate the continued need to strengthen proactive behavioral interventions, restorative practices, and implementation consistency across all school settings.

Action 2.3 – Mental Health Support
Mental health and wellness supports demonstrated overall effectiveness in strengthening school climate, student wellness, and perceptions of safety and connectedness across several school settings and student groups.
California Healthy Kids Survey (CHKS) and local climate data reflected positive trends in parent safety perceptions, student engagement, caring adult relationships, and school connectedness indicators across several school settings. Parent connectedness improved from 31% at

baseline to 38% in 2025–26, while parent perceptions of school safety increased from 39% to 48%. At specialized high schools, students reporting they felt “very safe” increased from 29% to 33%, and overall connectedness indicators improved.

Additional evidence of effectiveness included expanded access to counseling services, increased crisis response supports, and broad participation in mental health-related professional development. Nearly all staff (98%) participated in mental health and social-emotional learning professional development during the school year.

Despite positive trends, several indicators reflected ongoing areas of need. Staff perceptions of safety and connectedness remained lower than target levels, and student connectedness at Juvenile Court Schools and County Community Schools declined overall, indicating a continued need to strengthen relationship-centered practices, school climate supports, and student engagement systems within alternative education settings.

Actions 2.4 & 2.5 – Attendance and Chronic Absenteeism
These actions were among the most effective under Goal 2. Implementation of MTSS attendance supports, individualized attendance plans, home visits, family outreach, and student engagement strategies contributed to substantial improvement in attendance and chronic absenteeism outcomes across multiple student groups. Implementation of these strategies contributed to measurable improvement in attendance and engagement outcomes across multiple student groups. Overall attendance rates increased by +5.3%, with particularly strong gains among Socioeconomically Disadvantaged students +8.6% and English Learners +12.56%.

Chronic absenteeism rates declined significantly for all students –10.4% and across several student groups, including Socioeconomically Disadvantaged students 13.2%, English Learners –19.9%, Foster Youth –15.2% and Juvenile Court Schools 17.7% (-20.1%). These outcomes reflect the effectiveness of LACOE’s coordinated attendance intervention strategies and student re-engagement efforts.

Overall attendance rates increased from 86.62% to 91.93%, while chronic absenteeism rates declined significantly across several student groups and school settings. Particularly strong gains were observed among English Learners, Socioeconomically Disadvantaged students, and students enrolled in Juvenile Court Schools. These outcomes demonstrate the effectiveness of coordinated attendance interventions and re-engagement strategies designed to address barriers impacting school participation and engagement.

Action 2.6 – Transition Services
This action demonstrated strong effectiveness in supporting successful student transitions, continuity of educational services, and coordinated reentry planning for students exiting LACOE Educational Programs.
Implementation of Individualized Learning Plans (ILPs), Inter-Agency Youth Transition Plans (IAYTPs), multidisciplinary coordination, and transition follow-up systems strengthened collaboration among schools, districts of residence, probation, caregivers, and community partners.

Quantitative outcomes further demonstrated effectiveness, including completion of 693 IAYTPs, facilitation of 1,587 Multi-Disciplinary Team meetings, and development of 1,124 exit packets supporting 179 graduates. These efforts strengthened system coordination, educational continuity, and access to transition supports for students returning to their communities following enrollment in alternative education settings.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on reflections on implementation during the 2025–26 school year, no significant changes were made to Goal 2, its metrics, target outcomes, or most associated actions for the coming year. Analysis of implementation data and outcome measures demonstrated that the majority of actions under this goal continue to effectively support improved attendance, reduced chronic absenteeism, increased family engagement, strengthened school climate, expanded mental health supports, and successful student transitions.

As a result, LACOE will continue implementation of these actions with ongoing refinement and monitoring. The primary change for the coming year is Action 2.1 (Parent and Family Education and Consultation Program), which has been revised from a non-contributing action to a contributing action. This change reflects the action's targeted outreach, multilingual communication, parent education opportunities, and engagement strategies designed to increase participation among families of low-income students, English learners, and foster youth.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Community and Family Engagement	The Parent and Family Education and Consultation Program (PFECP) will provide ongoing in-person and virtual parent engagement and educational opportunities annually, with targeted outreach and support designed to increase participation among families of low-income students, English learners, and foster youth. Through workshops and training on topics including Special Education, Social-Emotional Learning, Technology, Youth Advocacy, Trauma-Informed Parenting, and student success strategies, families will build the knowledge and skills needed to support their students' academic achievement, engagement, attendance, and well-being. PFECP staff will utilize multilingual communications, phone calls, text messages, Aeries ParentSquare, and leadership opportunities such as School Site Council, English Learner Advisory Committee, Parent Advisory Committee, and District English Learner Advisory Committee to strengthen family-school partnerships and increase family involvement in educational decision-making. This action is principally directed toward and effective in meeting the needs of unduplicated students by increasing family engagement and capacity to support student success.	$653,782.00	No Yes

Action #	Title	Description	Total Funds	Contributing
2.2	Positive Behavior Intervention System (PBIS)	A County Office Senior Program Specialist is responsible for providing PBIS tier-level training to all sites to support a decrease in the number of discipline incidents and increase school safety. In addition, Behavior Manager Counselors assigned to Dorthy Kirby, Afflerbaugh, and Glenn Rocky are responsible for the administration of professional development on classroom strategies that support the framework for PBIS and training on laws, policies, and best practices related to student discipline. In addition, these positions also work with their school sites to provide Restorative practice training and strategies that aid in the effort of building positive school culture and climate, fostering good rapport between staff, students, and agency partners. PBIS and Dialectical Behavior Therapy (DBT) training will be provided at JCS and CCS sites to support a decrease in the number of disciplined incidents and increase school safety. Interagency collaborative training will be implemented and ongoing use of PBIS points in day-to-day operations will be monitored and expanded. Beginning with the 2026-27 LCAP, staff will be offered trainings in Crisis Prevention Intervention (CPI) in verbal deescalation, Social Emotional Learning, PBIS and Cultural Proficiency. In addition, collaboratively with the Los Angeles County Probation Department some staff will be trained in Dialectal Behavior Therapy. Furthermore, all schools will establish their own School Wide Behavior Expectations that aligns with probation and their BMP to establish a behavioral matrix that supports PBIS and will assist in the implementation and monitoring of behavioral goals, expectations, and outcomes.	$1,150,709.00	No
2.3	Mental Health Support	A school mental health program will be implemented at Renaissance PAU, IPOLY, and LACHSA sites. The mental health program staff will support JCS sites with various needs as necessary (e.g., training, consultation, etc.). School staff will be provided ongoing professional development trainings in relation to mental health (e.g., trauma-informed approaches, psychological first aid, etc.) Individual, group, and family mental health counseling will be made available to students. Graduate-level social work interns will be utilized to assist in providing services to students and	$1,301,470.00	No

Action #	Title	Description	Total Funds	Contributing
		families, such as relationship building and healing. School staff will be provided with mental health consultations regarding concerns related to students. Crisis and threat assessment teams will be employed for students and staff in the event of a crisis, natural disaster, or act of violence/terrorism. In addition, Title IV funds will continue to be used for Wellness Counselors to support students with mental health and wellness. Finally, the California Healthy Kids Survey will be administered annually to assess the current status of students sense of safety at the school site and connectedness. The data from the survey will be analyzed and presented to the central office, as well as site administrators to develop a plan of action. School principals will get disaggregated data to better address the needs of the students at their respective school site.		
2.4	Attendance	LACOE office staff, site administrators and teachers will be provided with attendance data on a regular basis to impact student engagement. Administration, teachers, support staff, and community partners will review, plan, and provide students with resources and guidance in order to improve their overall attendance. Attendance team will review attendance plans, provide interventions, and monitor attendance on a regular basis to impact engagement.	$2,583,466.00	Yes
2.5	Chronic Absenteeism (Repeat expenditure 2.4)	LACOE office staff, site administrators, counselors, staff, and teachers will be provided with chronic absenteeism data on a regular basis to impact student engagement. Support staff will review, plan, and support students with resources and guidance to improve their overall attendance. In addition, the school social workers will provide at-promise students and those currently chronically absent with support by doing home visitations. Home visitations will allow the social workers to talk to the students and family members about their obstacles in attending school regularly to find solutions. To further address chronic absenteeism, there will be an ongoing emphasis on supporting students and families with any obstacles that may be preventing them from attending school on a regular basis. Staff working with our at-promise students support with referrals to medical, dental,	$0.00	Yes

Action #	Title	Description	Total Funds	Contributing
		mental health care services, and food resources, as appropriate and needed. Additionally, schools will continue to set up rooms to support students with basic needs such as clothing, shoes, and school supplies. In addition, the following will be implemented for Socioeconomically Disadvantaged students who achieved the lowest performance level in chronic absenteeism. The following actions will be added focused on socioeconomically disadvantaged students, to address this need. School staff will follow up with students with non-probation related attendance concerns. Students are offered supports on SEL and PBIS expectations. Collaborate with Community Schools staff on supporting students with attendance concerns. Hold Student Planning Team meetings (SPTs)m Phone calls to home. LACHSA and I-Poly will continue sending daily notifications regarding student absences. Families are notified if the student is in danger of probation. SSTs are conducted to assist students with chronic absenteeism. An attendance plan will be created to monitor student attendance. An end of year attendance review will be Implemented.		
2.6	Transition Services (Repeat expenditure 1.1)	LACOE school counselors located at each school site will complete an Individualized Learning Plan (ILP) or 4 year plan with all students enrolling in LACOE schools. The plan will incorporate Academic, Transition, and post-secondary goals developed by the student in collaboration with the school counselor. The LACOE Transition and/or Support Counselor will work with each student, their Ed Rights holder and valued stakeholders to develop a Transition plan that identifies the next school of enrollment (High School, Post Secondary, Adult, etc), education contacts and resources that will enable a successful education transition for the student. LACOE counselors will also meet with students and families to provide information on accessing post-secondary college and career pathways, as well as offer information and assistance with financial aid applications and resources. Before or upon exiting LACOE schools, each student will be	$0.00	No

Action #	Title	Description	Total Funds	Contributing
		provided an Exit packet that contains the Transition Plan and all needed education records. LACOE Transition and Support counselors will reach out to students and ed rights holders post-exit to determine if additional support with their transition is needed.		

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	All students will be assigned the necessary support, including a fully credentialed teacher, required to close the opportunity gap and ensure they make expected progress on statewide assessments as well as improving overall English proficiency.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)
Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)
Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Students in our programs need a strong academic program, including targeted interventions and language support to ensure they leave the program able to return to their school, further their education or enter the workforce and be successful. The actions in this goal ensure all students have access to a comprehensive instructional program and additional supports, as needed, based data, to ensure success in all content areas. This requires core instruction by credentialed teachers, instructional materials and core instruction and additional supports as needed for all student groups. The actions in this goal address those needs and support success for all students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	CAASPP - ELA	CCS: 10.53% JCS: 4.28%* (*average) IPOLY: 86.4% LACHSA: 73.5% All 50.35% SED 28.86% FY 9.52%	CCS: 12.3% JCS: 0% IPOLY: 85.59% LACHSA: 85.6% All: 53.33% SED: 27.57% FY: 0%	CCS: 18.96% JCS: 5.49% IPOLY: 87.7% LACHSA: 89.39% All 59.21% SED 37.58% FY 5.88%	Each year CAASPP ELA will increase by at least 2% overall, at each site and for each student group. CS: 16.53%	CCS +8.43% JCS +1.21% IPOLY +1.3% LACHSA +15.89% All +8.86% SED +8.72% FY -3.64% EL +3.96%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		EL 2.94% (2022-23 CAASPP)	EL: 0 % (2023-24 CAASPP)	EL 6.9 % (2024-25 CAASPP)	JCS: 10.28% IPOLY: 92.4% LACHSA: 79.5% ALL: 56.35% SED: 34.86% FY: 5.52% EL: 8.9% (2025-2026 CAASPP)	
3.2	CAASPP - Math	CCS – 1.53% JCS – 0%* (*average) IPOLY –52.4% LACHSA –30.5% All 25% SED 11.46% FY 0% EL 0% (2022-23 CAASPP)	CCS: 0% JCS: 0%* IPOLY: 38.66% LACHSA: 43.65% All: 25.12% SED: 10.99% FY: 0% EL: 0% (2023-24 CAASPP)	CCS 7.28% JCS 1.0%* IPOLY 50.85% LACHSA 42.31% All 30.23% SED 17.16% FY 0% EL 3.6% (2024-25 CAASPP)	Each year CAASPP math will increase by at least 2% overall, at each site and for each student group. CCS: 7.53% JCS: 6% IPOLY: 58.4% LACHSA: 36.5% ALL: 31.0% SED: 17.46% FY: 6% EL: 6% (2025-2026 CAASPP)	CCS +5.75% JCS +1.0% IPOLY -1.55% LACHSA +11.81% All +5.23% SED +5.7% FY 0% EL +3.57%
3.3	Reclassification Rate	Reclassification rate at LACOE: 9.8%	Reclassification rate: 6%	Reclassification rate: 13.5%	Each year reclassification	Reclassification rate: +3.7%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		(2022-23) (Local Measure- Primary enrollment)	(2023-24) (Local Measure-Primary Enrollment)	(2024-25) (Local Measure-Primary Enrollment)	rate will increase at least 2%. Goal: 15.8%	
3.4	Progress towards English Proficiency	7.6% of LACOE English learners received a score of level 4 on the ELPAC (2022-23, Summative ELPAC) 35.9% of Long-Term English Learners making progress on the ELPAC. (22-23 CA Dashboard)	11.4% of LACOE English learners received a score of level 4 on the ELPAC (2023-24, Summative ELPAC) 54.8% of Long-Term English Learners making progress on the ELPAC. (23-24 CA Dashboard)	9% of LACOE English learners received a score of level 4 on the ELPAC (2024-25, Summative ELPAC) 39.3% of Long-Term English Learners making progress on the ELPAC (24-25 CA Dashboard)	Each year there will be a minimum 2% increase in the number of students scoring a level 4 int he English Language Proficiency Assessments for California (ELPAC) Goal: 41.9% of Long-Term English Learners making progress on the ELPAC (2025-2026 CA Dashboard)	+1.4% increase of LACOE English learners received a score of level 4 on the ELPAC 3.4% increase of Long-Term English Learners making progress on the Summative ELPAC.
3.5	STAR Math data (JCS and CCS sites)	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS and CCS Overall: 5.5 Foster Youth: 4.8	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS & CCS	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS & CCS	Each year, overall and for each student group Grade Level Equivalency outcome will increase by 0.3 points in mathematics.	JCS & CCS Overall: +0.1 Foster Youth: +0.1 Homeless: -0.1 SPED: -0.1 EL: -0.6 African American: 0.0

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Homeless: 5.3 SPED: 4.6 EL: 4.8 African American: 5.0 Hispanic/Latino:5.7 (STAR Data, 2023-24)	Overall: 6.1 Foster Youth: 5.2 Homeless: 6.9 SPED: 4.9 EL: 4.9 African American:5.3 Hispanic/Latino: 6.3 (STAR Data 2024-25)	Overall: 5.6 Foster Youth: 4.9 Homeless: 5.2 SPED: 4.5 EL: 4.2 African American:5.0 Hispanic/Latino: 5.7 (STAR Data 2025-26)	JCS/CCS Overall: 6.4 Foster Youth: 5.7 Homeless: 6.2 SPED: 5.5 EL: 5.7 African American: 5.9 Hispanic/Latino: 6.6 (STAR Data 2026-2027)	Hispanic/Latino: 0.0
3.6	STAR Reading data (JCS and CCS sites)	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS and CCS Overall: 5.5 Foster Youth: 5.4 Homeless: 5.2 SPED: 4.9 EL: 4.4 African American: 5.3 Hispanic/Latino: 5.5 (STAR Data, 2023-24)	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS & CCS Overall: 6.8 Foster Youth: 6.6 Homeless: 7.8 SPED: 5.8 EL: 5.2 African American:6.3 Hispanic/Latino: 7.0 (STAR Data, 2024-25)	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS & CCS Overall: 5.9 Foster Youth: 5.5 Homeless: 5.6 SPED: 5.1 EL: 4 African American:5.5 Hispanic/Latino: 6.1 (STAR Data, 2025-26)	Each year, overall and for each student group Grade Level Equivalency outcome will increase by 0.3 points in reading. JCS/CCS Overall: 6.4 FY: 6.3 Homeless: 6.1 SPED: 5.8 EL 5.3 African-American: 6.2 Hispanic/Latino: 6.4	JCS & CSS Overall: +0.4 Foster Youth: +0.1 Homeless: +0.4 SPED: +0.2 EL: -0.4 African American: +0.2 Hispanic/Latino: +0.6

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					(STAR Data 2026-2027)	
3.7	California Science Test (CAST)	Standard Exceeded 5.1% Standard Met 30.10% Standard Nearly Met 48.47% Standard Not Met 16.3% (CAASPP 22-23)	Standard Exceeded:5.61% Standard Met 21.97% Standard Nearly Met 55.16% Standard Not Met 17.26% (CAASPP 23-24)	Standard Exceeded:4.92% Standard Met 28.69% Standard Nearly Met 53.01% Standard Not Met 13.39% (CAASPP 24-25)	Within 3 years, the percentage of students exceeding standard will increase by 5% and the percentage meeting standard will increase by 10%. Standard Exceeded: 10.1% Standard Met: 40.10%	Standard Exceeded: -0.18% Standard Met: -1.41% Standard Nearly Met: +4.54% Standard Not Met: -2.91%
3.8	Credentialed Teachers	100% of LACOE teachers have a full credential (percentage determined as follows: teachers with full credential/total number of teachers).	100% of LACOE teachers have a full credential	100% of LACOE teachers have a full credential	Annually, 100% of LACOE teachers will have a full credential	+- 0%; Met

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

During the 2025–26 school year, LACOE Educational Programs substantially implemented all actions associated with Goal 3 to advance academic achievement, educational equity, multilingual learner success, instructional improvement, and continuous improvement systems across Juvenile Court Schools, County Community Schools, and Specialized Schools. Implementation efforts focused on strengthening instructional systems, expanding targeted academic interventions, increasing access to multilingual learner supports, enhancing transition services for vulnerable student populations, and promoting data-informed decision-making across educational settings. While implementation

remained largely consistent with planned actions, ongoing challenges related to student mobility, interrupted enrollment patterns, varying lengths of stay, and inconsistent assessment participation continued to affect service delivery across alternative education settings.

Academic Achievement, English Learner Supports, and Instructional Improvement
(Actions 3.1, 3.2, 3.3, 3.7, 3.11, 3.12, 3.13, 3.14)

LACOE Educational Programs continued implementing integrated instructional supports designed to improve English Language Arts and Mathematics achievement, strengthen multilingual learner outcomes, expand intervention systems, and support instructional coherence across school sites.

Schools continued implementing designated and integrated English Language Development (ELD) instruction, English Learner progress monitoring systems, targeted intervention supports, and reclassification processes aligned to multilingual learner needs. Professional learning opportunities focused on instructional strategies for English Learners and Long-Term English Learners, culturally responsive teaching practices, literacy development, and integrated language supports across content areas.

Targeted academic intervention services remained a central component of implementation efforts and included literacy interventions, writing supports, mathematics interventions, academic recovery services, and assessment preparation activities. Schools utilized multiple assessment measures, including CAASPP, STAR Reading, STAR Mathematics, ELPAC, and local assessments, to inform instructional planning, intervention placement, and student progress monitoring.

Instructional implementation continued through the Road to Success Academy (RTSA) instructional framework, emphasizing standards-based thematic instruction, interdisciplinary learning experiences, project-based learning, culturally responsive instructional practices, and social-emotional learning integration across Juvenile Court Schools and County Community Schools. Professional development opportunities focused on literacy instruction, writing, standards-based instructional practices, assessment literacy, and strategies to support multilingual learners and students with disabilities.

Implementation of assessment systems and data-informed instructional practices remained a significant focus throughout the year. School leadership teams, instructional staff, and Professional Learning Communities (PLCs) engaged in ongoing data review processes to analyze student performance information, identify instructional priorities, monitor progress, and adjust supports based on identified student needs.

A significant implementation success was the continued alignment of assessment systems, instructional planning, intervention services, and professional learning opportunities across Educational Programs. Despite these successes, challenges related to student mobility, interrupted enrollment, inconsistent assessment participation, and varying lengths of student enrollment continued to affect implementation consistency across alternative education settings.

Targeted Student Supports and Transition Services
(Actions 3.4, 3.5, 3.10, 3.15)

LACOE Educational Programs continued implementing targeted supports and coordinated services for expelled youth, Foster Youth, students experiencing homelessness, and Students with Disabilities during the 2025–26 school year. Implementation efforts focused on strengthening transition planning, individualized interventions, behavioral and wellness supports, educational continuity, and multidisciplinary service coordination aligned to student-specific needs.

Schools continued utilizing collaborative approaches involving counselors, teachers, administrators, probation partners, social workers, and special education teams to support student engagement and academic progress. Foster Youth services included academic counseling, transition support services, credit recovery opportunities, individualized graduation planning, and coordination with multidisciplinary support teams. Supports for students experiencing homelessness included enrollment assistance, transportation coordination, access to educational resources, and connections to community-based services designed to reduce barriers to attendance and engagement.

Special education services remained aligned to planned actions and included implementation of Individualized Education Programs (IEPs), transition planning, behavior intervention supports, restorative practices, instructional coaching, and targeted professional development focused on inclusive instructional practices and support for students with intensive academic and behavioral needs. Educational Programs also continued strengthening postsecondary transition supports through coordinated planning meetings, Workability services, and individualized transition planning aligned to student goals.

Systems, Data, and Conditions of Learning
(Actions 3.6, 3.8, 3.9)

LACOE Educational Programs continued implementing systems designed to strengthen data dissemination, instructional accountability, teacher credentialing, and conditions of learning across all school settings.

School leadership teams and instructional staff regularly reviewed and disseminated state and local performance information to support instructional planning, intervention design, progress monitoring, and continuous improvement efforts aligned to LCAP goals. Ongoing implementation of data review structures, PLCs, and collaborative planning processes supported consistent use of data across Educational Programs.

LACOE also maintained a focus on ensuring appropriately assigned and credentialed teachers and instructional staff across school sites. Conditions of Learning actions continued supporting equitable access to standards-aligned instructional materials, safe learning environments, and instructional resources aligned to state academic standards and student learning needs across Juvenile Court Schools, County Community Schools, and Specialized Schools.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Material differences between budgeted and estimated actual expenditures were primarily attributable to staffing vacancies and personnel cost increases. Actions 3.2, 3.3, 3.4, 3.5, 3.6, 3.10, and 3.11 expended less than budgeted due to vacant LST, counselor, and other staff positions. Actions 3.7 and 3.8 expended more than budgeted due to salary increases associated with two years of 3% COLA adjustments and staffing reclassifications, including the upgrade of Principal and Assistant Principal positions to Director III and Assistant Director classifications.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Action 3.1 (Basic Services for English Learners) demonstrated effectiveness in improving outcomes for English Learners through the implementation of designated and integrated English Language Development (ELD), targeted language supports, intervention services, and progress monitoring. English Learner performance in English Language Arts increased from 2.94% to 6.9%, while English Learner Mathematics performance increased from 0% to 3.57%. In addition, English Learner reclassification rates increased from 9.8% to 13.5%, exceeding the annual growth target. These outcomes suggest that ELD instruction, targeted interventions, and ongoing monitoring contributed positively to language acquisition and academic achievement. Despite these improvements, English Learner Progress Indicator (ELPI) outcomes remained mixed, indicating the continued need for targeted supports, particularly for Long-Term English Learners.

Action 3.2 (Reclassification) demonstrated effectiveness in increasing the number of students successfully meeting reclassification criteria. Reclassification rates increased from 9.8% to 13.5%, exceeding the annual target. Continued monitoring of reclassified students and targeted academic supports appear to have contributed to improved language proficiency and academic performance among multilingual learners. While progress was evident, continued focus on Long-Term English Learners remains necessary to sustain growth and improve reclassification outcomes.

Action 3.3 (Interventions) demonstrated effectiveness in supporting student achievement through tutoring, academic interventions, acceleration opportunities, academic recovery services, and targeted supports for students requiring additional assistance. Academic achievement data reflected growth across multiple indicators. Districtwide CAASPP English Language Arts performance increased from 50.35% to 59.21%, with notable gains among Socioeconomically Disadvantaged students (+8.2 points), English Learners (+3.0 points), students experiencing homelessness (+66.5 points), Hispanic students (+24.4 points), students enrolled at Los Angeles County High School for the Arts (+19.2 points), International Polytechnic High School (+15.5 points), and County Community Schools. English Language Arts improved by 11.1 points and achieved Green performance status on the California School Dashboard.

Local assessment results also reflected positive growth, with STAR Reading Grade Level Equivalency (GLE) scores increasing from 5.5 to 5.9 overall. Growth was observed among several student groups, including Hispanic/Latino students, students experiencing homelessness, and Students with Disabilities. These results suggest that intervention services, tutoring opportunities, academic recovery supports, and targeted instructional assistance contributed to improved literacy outcomes and academic achievement. While Mathematics performance demonstrated some improvement, the district remained 103.8 points below standard and in Red performance status on the California School Dashboard, indicating the continued need for targeted mathematics interventions and support.

Action 3.4 (Expelled youth) demonstrated moderate effectiveness in supporting educational continuity for expelled youth through coordinated services, Individual Learning Plans, record transfers, and collaboration with community-based organizations and partner agencies. These efforts strengthened access to instruction and reduced barriers to educational participation during periods of transition. While educational continuity improved through coordinated supports, outcome data for expelled youth continues to reflect significant academic challenges, indicating the need for ongoing intervention and transition services.

Action 3.5 (Foster Youth) demonstrated moderate effectiveness in improving coordination of services and educational monitoring for Foster Youth through the Educational Passport System, collaboration with child welfare agencies, and referrals to support services. These efforts strengthened educational continuity and access to academic and support services. Despite these supports, Foster Youth continue to experience persistent achievement gaps relative to overall student performance, indicating that additional targeted interventions and academic supports remain necessary.

Action 3.7 (Instruction) demonstrated effectiveness in strengthening instructional practices through continued implementation of the Road to Success Academy (RTSA) instructional framework, classroom observations, instructional coaching, and alignment to state standards. Districtwide CAASPP English Language Arts performance increased from 50.35% to 59.21%, while Mathematics performance increased from 25.0% to 30.23%. These improvements suggest that standards-based instruction, instructional monitoring, and ongoing support for teachers contributed positively to student achievement outcomes.

Action 3.8 (Teacher Credentialing) demonstrated progress toward improving access to qualified instructional staff across Educational Programs. Although the 2025 Local Indicators reported that 50.1% of teachers were fully credentialed (Preliminary or Clear), ongoing staffing challenges in Juvenile Court Schools continued to impact this measure. In response, Human Resources implemented focused recruitment efforts during the 2025–26 school year, including the assignment of a dedicated Coordinator to support recruitment and staffing for Juvenile Court Schools.

These targeted recruitment efforts have resulted in increased outreach, applicant engagement, interviews, onboarding activities, and hiring for hard-to-fill positions across Juvenile Court School sites. Several vacancies have been filled or are currently in the onboarding process, and multiple school sites are fully staffed or have active candidate pools for remaining positions. These efforts are improving staffing stability and expanding access to qualified instructional personnel, particularly in high-need settings. While the impact of these efforts is not yet reflected in the 2025 Local Indicator results, current staffing trends and recruitment outcomes indicate positive progress toward improving teacher assignment and credentialing measures. Continued collaboration between Human Resources and Educational Programs remains essential to sustaining these gains and addressing remaining staffing needs.

Action 3.9 (Conditions of Learning) demonstrated effectiveness in maintaining equitable access to standards-aligned instructional materials, safe learning environments, and educational resources across Educational Programs. Ongoing monitoring of facilities, textbook sufficiency reviews, and distribution processes ensured that all students had access to core instructional materials and educational resources necessary to support learning. Evidence of effectiveness is reflected in the Williams Facilities Inspection results, with all nine school facilities scoring at least 90% on the Facility Inspection Tool (FIT), indicating that facilities were maintained in good condition and conducive to learning. In addition, textbook sufficiency reviews confirmed that all students had access to their required textbooks. These efforts contributed to

maintaining the foundational conditions necessary for effective teaching and learning and supported equitable access to high-quality educational opportunities for all students.

Action 3.10 (Homeless Students) demonstrated effectiveness in strengthening supports for students experiencing homelessness through counseling, graduation monitoring, professional development, educational continuity efforts, and coordination of services. Positive outcomes were observed across multiple indicators. According to the California School Dashboard, students experiencing homelessness increased 66.5 points in English Language Arts and 22.5 points in Mathematics. Graduation outcomes also improved, with the graduation rate increasing by 4.81 percentage points to 76.8%.

Local assessment data further reflected academic growth, with STAR Reading Grade Level Equivalency (GLE) scores increasing from 5.2 to 5.6. These outcomes suggest that targeted supports, counseling services, academic monitoring, and coordinated efforts to reduce barriers to school participation contributed positively to student achievement and engagement. While these results demonstrate meaningful progress, students experiencing homelessness continue to face significant challenges that require ongoing academic, behavioral, and social-emotional supports.

Actions 3.6 (Dissemination of Data), 3.11 (Assessments), and 3.12 (Data Chats/Continuous Improvement) demonstrated effectiveness in strengthening data-informed decision-making, progress monitoring, intervention planning, and continuous improvement efforts across Educational Programs. The ongoing administration of CAASPP, ELPAC, STAR, NWEA, and interim assessments provided timely student performance information that informed instructional adjustments, intervention decisions, and resource allocation. Regular dissemination of assessment and accountability data through Power BI, Dashboard reports, DataQuest, and local assessment systems ensured that district and site leaders had access to relevant student performance information to support planning and decision-making.

During the 2025–26 school year, Juvenile Court School (JCS) and County Community School (CCS) principals began participating in a more structured process of engaging in data chats with district leadership to review student performance, identify areas of need, monitor progress toward key academic goals, and discuss strategies for improving student outcomes. Principals reported that these collaborative discussions provided valuable opportunities to analyze data, reflect on instructional practices, and strengthen alignment between site-level actions and district priorities. Bringing site leaders together with district leadership fostered greater accountability, shared ownership of student outcomes, and a stronger focus on continuous improvement.

At the site level, principals facilitated data reviews with teachers and staff to examine assessment results, monitor student progress, and identify instructional and intervention needs. These discussions increased awareness of student performance trends and supported more intentional instructional planning. The academic growth observed across multiple local and state indicators suggests that assessment systems, data dissemination processes, and structured data review practices are contributing to more targeted instructional supports and improved student outcomes. While implementation varied across sites, the process established a strong foundation for continuous improvement efforts. Moving forward, greater consistency, structure, and formalization of site-level data review practices will strengthen the use of data to drive instructional decisions and improve student outcomes.

Action 3.13 demonstrated effectiveness in strengthening instructional capacity through ongoing professional development focused on RTSA implementation, English Language Arts, Mathematics, English Learner strategies, technology integration, and culturally responsive

instructional practices. Improvements in the 2025 CA Dashboard in both literacy (+11.1 Points) and math (+2.2 Points) performance, and overall academic achievement as measured by the CAASPP, suggest that professional learning opportunities contributed to improved instructional practices and student outcomes.

Throughout the school year, professional development opportunities were well-received by teachers, with participant survey results indicating high levels of satisfaction and perceived value. In addition, classroom walkthroughs and instructional observations demonstrated evidence of increased implementation of instructional strategies and practices emphasized during professional learning activities. Continued coaching and follow-up support further strengthened implementation and helped translate professional learning into classroom practice.

Action 3.14 (Culturally Responsive Pedagogy) demonstrated effectiveness in supporting equitable access to instruction and improving student engagement through culturally responsive instructional practices, ethnic studies development, arts integration, and professional learning focused on creating inclusive learning environments. Positive academic growth among historically underserved student groups, including Socioeconomically Disadvantaged students and English Learners, suggests that culturally responsive approaches contributed to improved access and engagement. Continued implementation remains important to further address achievement and discipline disparities.

Action 3.15 (Students with Disabilities) demonstrated moderate effectiveness in supporting Students with Disabilities. In the area of suspensions, the 2025 California School Dashboard reported that 31.4% of Students with Disabilities were suspended at least one day, representing an increase of 2.9 percentage points from the prior reporting period. While this indicator reflects a continued area of need, the Dashboard data does not fully capture the restorative practices, behavioral supports, staff training, increased monitoring of Behavioral Intervention Plans (BIPs), and intervention strategies implemented during the 2025–26 school year. Internal data collected during the current year suggests progress in strengthening support systems and reducing reliance on exclusionary discipline practices. The effectiveness of these efforts will be more fully reflected in future Dashboard results.

In the area of graduation, Action 3.15 demonstrated effectiveness in supporting graduation outcomes for Students with Disabilities through increased monitoring of student progress, counselor participation in IEP processes, transcript reviews, transition planning, and enhanced collaboration between special education and counseling staff. According to the 2025 California School Dashboard, 66.1% of Students with Disabilities graduated, representing an increase of 9.4 percentage points from the prior reporting period. This improvement suggests that targeted graduation monitoring, individualized supports, and coordinated transition planning efforts are contributing positively to student outcomes. While Students with Disabilities continue to perform in the Red performance level on the Dashboard and remain a priority population for support, the upward trend in graduation rates indicates progress toward improving educational outcomes for this student group. Updated graduation data from the 2026 California School Dashboard will provide additional information regarding the sustained impact of these efforts.

Regarding college and career readiness, we believe that transition planning and college and career readiness supports demonstrated effectiveness in increasing access to postsecondary planning services for Students with Disabilities. Expanded transition services, career exploration opportunities, and improved integration of transition goals into IEPs strengthened student preparation for postsecondary education, employment, and independent living. Collaboration among teachers, counselors, and transition specialists improved alignment between student goals and support services.

Finally, in the area of Academic Achievement, Students with Disabilities also benefited from targeted academic interventions and reading supports. While the 2025 California School Dashboard reflected continued challenges in English Language Arts performance, this year's local assessment data demonstrates evidence of some growth. STAR Reading Grade Level Equivalency (GLE) scores increased from 4.9 to 5.1, indicating modest gains in literacy achievement. In the area of Mathematics performance, the 2025 Dashboard also showed improvement, with proficiency rates increasing from 5.26% to 7.54%. These results suggest that targeted interventions, increased access to academic supports, and coordinated instructional planning contributed to improved student outcomes.
Despite these areas of progress, Students with Disabilities continue to experience achievement, graduation, college and career readiness, and suspension disparities relative to other student groups. Continued implementation and refinement of behavioral supports, transition services, academic interventions, and graduation monitoring systems will be necessary to accelerate outcomes for this student population.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on a review of implementation efforts and student outcome data, no substantive changes were made to Goal 3, its metrics, target outcomes, or core actions for the 2026–27 school year. The analysis of effectiveness data indicates that the actions remain aligned to identified student needs and are contributing to positive outcomes across multiple indicators. Rather than introducing new actions or significantly modifying existing ones, Educational Programs will focus on strengthening the depth, consistency, and fidelity of implementation across school sites. As a result, several refinements will be incorporated into implementation practices to strengthen support for student achievement, multilingual learners, Students with Disabilities, and other historically underserved student groups. These refinements reflect a commitment to deeper and more consistent implementation of existing actions and services rather than changes to the overall goal, metrics, target outcomes, or planned services.

While positive progress was observed in English Language Arts achievement, English Learner reclassification rates, graduation outcomes for Students with Disabilities, and academic growth among students experiencing homelessness, data indicate that Mathematics achievement continues to be an area of need across Educational Programs. As a result, intervention services, academic recovery supports, and data-informed instructional practices will continue to emphasize mathematics acceleration and targeted support for students performing below grade level.

Reflections on English Learner outcomes also resulted in continued emphasis on designated and integrated English Language Development instruction, targeted supports for Long-Term English Learners, and ongoing monitoring of reclassified students. Although reclassification rates increased, English Learner Progress Indicator results suggest that additional focus on language acquisition and academic language development remains necessary.

Analysis of outcomes for Students with Disabilities resulted in continued emphasis on behavioral supports, restorative practices, transition planning, graduation monitoring, and targeted academic interventions. While improvements were observed in graduation rates and local academic indicators, suspension rates and college and career readiness outcomes indicate a continued need for intensive supports and coordinated services for this student group.

Reflections on the implementation of data dissemination, assessments, and continuous improvement actions highlighted the value of structured data chats and collaborative data review processes. As a result, efforts will continue to strengthen site-level data review practices, increase consistency across school sites, and further align assessment results, intervention planning, and instructional decision-making.

Additionally, staffing challenges experienced in Juvenile Court Schools resulted in increased attention to teacher recruitment and retention efforts. Focused recruitment strategies implemented during the 2025–26 school year will continue in 2026–27 to improve access to appropriately assigned and qualified instructional staff, particularly in high-need educational settings.

No substantive changes were made to the overall goal. However, refinements to implementation strategies and continued focus on identified areas of need were incorporated to accelerate progress toward improving academic achievement, educational equity, and college and career readiness for all students.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Basic Services for English Learners	LACOE will continue to offer English Learners a variety of courses that include designated and integrated English Language Development (ELD). The implementation of designated English Language Development (ELD) at the CCS is a high need. The English Learner Master Plan will be implemented at all LACOE school sites to provide oversight and monitoring of English Learners, as well as reclassified students, for four years. English Learners will continue to be supported through classroom instruction, interventions, and enrichment activities, so they can achieve annual progress in learning English and reach reclassification. Newcomer English Learners will be assessed in mathematics and reading using the Star Renaissance Assessment to measure their level of proficiency in their primary language. English Learners Teachers on Special Assignment (TOSA) will provide intensive support in speaking, reading, and writing to students scoring in the "Beginning to Develop" level of the ELPAC. English learners will receive additional language support from the teachers and paraeducators when student data demonstrates a need for additional support. Individualized instruction will be provided to English Learners	$650,346.00	No

Action #	Title	Description	Total Funds	Contributing
		during class time to assist them in building their oral language, reading, and writing skills. This support will help the students improve at least one ELPAC level per school year. The following actions will be implemented for Long Term English Learners: Interviews, focus groups, and classroom observations will be conducted to analyze strengths and needs in current practice for LTELs. Additional instructional opportunities and tutoring support will focus on strategies for building academic language and improving writing skills.		
3.2	Reclassification	Students identified as potential candidates for reclassification will be regularly monitored to assess progress toward meeting reclassification criteria and will receive targeted support as needed to promote language development and academic success. Reclassified students will continue to be monitored for four years following reclassification and, as needed, will receive additional academic support to ensure continued success.	$717,001.00	No
3.3	Interventions	Extended learning opportunities will be provided to students to support student achievement through tutoring and acceleration opportunities for students who need academic support. Classroom teacher, staff, and counselors will identify students in need of additional support, identify areas of need, facilitate implementation of tutorial services and monitor student progress. Provide academic support, including coordination of instruction, interventions, enrichment opportunities, and/or tutoring to expelled youth and monitor their growth. Based on disaggregated internal STAR formative assessment data, Long Term English Learners achieved an average grade level equivalent of 4.1, the lowest of all student groups. To address this need, additional support in academic language and writing instruction will be provided in class and tutoring sessions. This action is supported in part by Learning Recovery	$3,627,061.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Emergency Block Grant (LREBG) funds. Funds are used to provide tutoring and extended learning opportunities. To monitor progress, we will utilize Metrics 3.1, 3.2, 3.5, and 3.6. A total of $841,259.00 in LREBG funds will be allocated to support these targeted actions.		
3.4	Expelled Youth (Repeat expenditure 1.2)	LACOE staff will collaborate and align services with local agencies and community-based organizations for Expelled Youth in order to coordinate instruction and their Individual Learning Plans. Training and professional development will be continuously provided for administrators, counselors, and teachers on developing and monitoring student Individual Learning Plans. Procedures in place at the central office will ensure requests from the juvenile court on student information will be provided in a timely manner. Coordination of necessary educational services will also be made to provide services to students. The Student Registrar office will develop and implement a mechanism for the efficient expeditious transfer of health and education record and the health and education passport. The office will monitor the speed in which records are transferred and will revise the plan based on data collected.	$0.00	No
3.5	Foster Youth (Repeat expenditure 1.2)	LACOE will identify foster youth using the LACOE developed Educational Passport System (EPS) and continue to send educational related data to shared database, A Educational Passport and Aftercare. Foster youth will be referred to partner agencies who support and monitor students' progress along with coordinate with service agencies. LACOE will work with the county child welfare agency to minimize changes in students' school placement. In addition, education-related information will be provided to the county child welfare agency to assist in the delivery of searches to foster children, including educational status and progress information that is required to be included in court reports.	$0.00	No

Action #	Title	Description	Total Funds	Contributing
3.6	Dissemination of Data	LACOE will disseminate data by student group on a regular basis to LACOE office staff and site administrators on the ELPAC, CAASPP, Star Renaissance assessment, the California Dashboard, DataQuest, and other databases to improve the academic achievement of all students. Data from student surveys will be disseminated to inform LACOE of student and educational partners input, needs, challenges, and areas of growth. There will also be a continuation of the use of Microsoft's Power BI to support data chats and review student achievement.	$124,591.00	No
3.7	Instruction (Repeat expenditure 1.1 & 1.4)	RTSA will continue to be implemented at all JCS and CCS schools and professional development will be provided to teachers in order to increase student achievement. Administrative observations and walkthroughs will be used to provide instructional feedback to teachers in order to improve instruction. Curriculum and instruction will be monitored and reviewed to connect the Common Core State Standards and the California English Language Development standards.	$0.00	No
3.8	Teacher Credentialing	LACOE will assign fully credentialed teachers to support all students and ensure the unique needs of low-income, English learners, expelled youth and foster youth students are met.	$17,955,397.00	No
3.9	Conditions of Learning (Repeat expenditure 1.4)	Data will be reported on conditions for learning (textbooks and facilities) on a regular basis. School facilities will be inspected to take appropriate measures in ensuring that all facilities are in good repair. Textbooks will be inventoried, ordered, and distributed so that all students have access to a standards-aligned textbooks and curriculum. Textbook sufficiency reports will continue on a yearly basis.	$0.00	No
3.10	Homeless Students (Repeat expenditure 1.4)	The LACOE staff will conduct training and professional development on laws, policies, and best practices for homeless students. They will also participate in all LACOE-FYS/Homeless Education Liaison meetings.	$0.00	No

Action #	Title	Description	Total Funds	Contributing
		The homeless liaison and/or counselors will monitor progress for homeless students toward meeting graduation requirements in a four year period. Counselors and staff will provide counseling for homeless student to assist them in college and career planning.		
3.11	Assessments (Repeat expenditure 3.6)	LACOE will continue to administer state required assessments (CAASPP, ELPAC, IABs, etc.) and the STAR Renaissance assessment at the JCS and CCS. Student progress will be measured quarterly using the STAR reading and mathematics assessment to determine the effectiveness of courses implemented. Student work will also be used to determine student mastery of course content and offer additional support, if needed, for academic improvement. STAR data will be monitored and analyzed for all student groups. The NWEA assessment will be administered at the specialized high schools periodically. Teachers will receive ongoing training on their respective local assessment to monitor student growth and provide the appropriate interventions for students in need. Increasing testing participation and culture will be a focus in the administration of formative and summative assessments. This action is supported in part by Learning Recovery Emergency Block Grant (LREBG) funds. Funds are used to provide funding for a data steward that can identify at-risk students to support with coordination of interventions. To monitor progress, we will utilize Metrics 3.1, 3.2, 3.5, and 3.6. A total of $841,259.00 in LREBG funds will be allocated to support these targeted actions.	$0.00	No
3.12	Data Chats (Continuous Improvement)	Data-driven discussions will continue to occur on a regular basis at the district and site level. During Professional Learning Communities (PLC), site administrators and teachers will review test data from state and local assessments to create RTSA unit plans to address the needs as well as direct support and programs. District and site level data reviews will occur multiple times of the year to inform the development of school plans and	$1,022,016.00	No

Action #	Title	Description	Total Funds	Contributing
		goal monitoring. The system of data management will be assessed for further development and alignment with complementary LCAP actions.		
3.13	Professional Development (Repeat expenditure 1.4)	Teachers, paraeducators, administrators, and district office staff will be provided with ongoing professional development in the RTSA unit plan, Common Core State Standards in English Language Arts and mathematics. For IPOLY and LACHSA this professional development will be provide via the intended curriculum for those school programs. They will also receive ongoing professional development in History-Social Science, the Next Generation Science Standards, the English Learners Master Plan and other subject areas to improve student assessment results. Ongoing training will be provided on ELPAC and English Language Development strategies to support English learners in reading, listening, speaking, and writing. and monitoring of English Learner progress, including strategies for providing more intensive, targeted support for Long-term English Learners. Professional development will be provided to counselors and other support staff to ensure appropriate placement and monitoring of progress for LTELs. Teachers of LTELs will receive professional development in research based strategies for LTELs, including instruction in academic language and writing Administrators will be provided professional development about the diversity of English learners including LTELs. Teachers and site administrators will receive ongoing professional development in technology to embed technology tools in the curriculum and improve pedagogy. Teachers will provide students with technology lessons within the RTSA lessons to teach students current technology skills that will help them succeed academically and in a career. Content Academies, were recently implemented and these continue as part of ongoing Professional Development efforts in conjunction with the RTSA Saturday Summits. Professional development activities will be followed up with ongoing coaching support to ensure effective implementation of strategies from trainings.	$0.00	No

Action #	Title	Description	Total Funds	Contributing
3.14	Culturally Responsive Pedagogy (Repeat expenditure 1.4)	Culturally Responsive pedagogy will be used to address the needs of all students and ensure equity and access with a focus on African American students in the areas of English Language Arts and mathematics. Culturally relevant books and curriculum to be implemented and continue to develop an Ethnic Studies curriculum and arts integration. To support the needs of student groups identified as lowest performing for suspension rates and reduce suspensions among these students (Foster Youth, Socioeconomically Disadvantaged, Students with Disabilities, African American and students identifying as two or more races), professional development and follow-up coaching will be provided for teachers, administrators and support staff on strategies for creating positive and supportive classroom environments that are sensitive to individual and cultural needs of all students and build support systems to maintain student engagement and reduce behaviors leading to suspension.	$0.00	No
3.15	Students With Disabilities	Students with disabilities achieved the lowest performance level in suspension rates, graduation rates and college and career readiness, in addition, local data identified a needs for reading intervention for special education students. The following actions are designed to address these need; Suspensions LACOE will reduce the number of suspensions of students with disabilities at the camps and halls schools. This is an area of focus for LACOE's Division of Student Programs' Continuous Improvement Monitoring Plan. To increase teacher understanding of students with disabilities general education teachers will be given access to the LACOE Special Education Information System (SPED-X) and substitute teachers will be provided access students' Behavioral Intervention Plan (BIP). Restorative practice requirements for students with behavioral difficulties will be increased (i.e. re-entry conferences rather than 2-day suspension).	$137,615.00	No

Action #	Title	Description	Total Funds	Contributing
		Procedures, including monitoring, will be implemented to ensure Behavioral Intervention Plans are implemented and data is collected. Graduation Rate Counselors will be invited to IEP meetings, or if they are unable to attend , a shared document will be provided including missing transcripts and AB216 status. IEP meetings will be held at all school sites when a student earns a D at a reporting period. Parents and students will be be provided information on the impact of not earning a diploma (job eligibility, pay disparity, etc.) To improve transitions services for students with disabilities, transition information will be included in students' IEPs. IEP progress reports will be sent home, If students are consistently not meeting benchmarks, an IEP meeting will be scheduled.. College and Career Readiness To improve transition services, training will be provided for teachers and services to support college and career readiness will be added to students' IEP. A career exploration class will be added and available to students with disabilities who are in need of support and guidance with career exploration initial and triennial assessments will be enhanced to better identify transition needs. Reading (need based on local data) Students with disabilities will be provided academic support/interventions to increase their academic achievement in English Language Arts and mathematics. Parent engagement will be used to collaborate with parents to provide students with the appropriate IEP goals and interventions to increase test participation as well as scores. Training will be provided to teachers in understanding dyslexia. Improved access to intensive reading intervention services will be provided for special education students.		

Action #	Title	Description	Total Funds	Contributing

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	By the end of the 2025–2026 school year, LACOE will improve student engagement, academic achievement, school climate, and post-secondary readiness for students attending Equity Multiplier Juvenile Court and Alternative Education Schools through expanded counseling, behavioral intervention, academic support, restorative practices, transition services, and community partnerships. These services are designed to address the unique academic, behavioral, and social-emotional needs of court-involved and highly mobile youth while increasing access to equitable learning opportunities, improving student outcomes, college and career opportunities, and supporting successful transitions to school, career, and community pathways. The review of Dashboard performance indicators identified several areas of concern across LACOE schools and student groups. In ELA, Los Padrinos was Red for All Students (O/A), Socioeconomically Disadvantaged (SED), and Hispanic students. In Mathematics, Los Padrinos was Red for All Students, SED, and Hispanic students, and Renaissance was Red for All Students. Suspension rates continue to be a significant area of concern. Los Padrinos was Red for All Students, SED, SWD, Foster Youth, Hispanic students, ELs, LTELs, African American students, and Homeless students. BJ Nidorf was Red for All Students, SED, and Hispanic students, while Kirby was Red for SWD, Foster Youth, and Hispanic students. Afflerbaugh was Red for SWD. In Graduation Rate, Los Padrinos was Red for All Students, SED, and Hispanic students, and Afflerbaugh was Red for All Students, SED, and Hispanic students. For the College/Career Indicator (CCI), Los Padrinos was Red for All Students, SED, and Hispanic students. Afflerbaugh was Red for All Students and SED, while Renaissance was Red for All Students, SED, and Hispanic students. Finally, on the English Learner Progress Indicator (ELPI), Los Padrinos were Red for All Students, English Learners, and Long-Term English Learners (LTELs).	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)
Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	Suspension Rate	Students with Disabilities at: Afflerbaugh-Paige: 47.9% Kirby: 29.5% Nidorf: 33.9% African American Students at: Kirby: 34.1% Foster Youth Kirby: 36.7% Nidorf: 24% Socioeconomically Disadvantaged Kirby: 29.5% Nidorf: 21.6% Renaissance: 6.1% Hispanic Kirby: 20% BJN: 20.8%	Students with Disabilities Afflerbaugh-Paige: 46.4% Kirby: 39% Nidorf: 34% African American Students at LP: 18.6% (*new) Nidorf: 34% Afflerbaugh-Paige: 46.4% Kirby: 43.6% Foster Youth Nidorf N/D Kirby :39.4% Socioeconomically Disadvantaged Kirby: 34.7% Nidorf: 25.8% Renaissance: 3.8%	Students with Disabilities at Afflerbaugh-Paige: 46.6% Nidorf: 32.3% Kirby: 42.9% African American Students at LP: 25.5% Nidorf: N/D Afflerbaugh-Paige: 44.1% Kirby: 35.6% Foster Youth Nidorf N/D Kirby: 43.3% Socioeconomically Disadvantaged Kirby :34.3% Nidorf: 29.2% Renaissance:2.0%	Suspension rates for each school and student group will decrease by at least 5% each year or a maximum of 19% within 3 years.	Students with Disabilities Afflerbaugh-Paige: -1.3% Nidorf: -1.6% Kirby: +13.4% African American Students at Kirby: +1.5% Foster Youth Kirby: +6.6% Nidorf N/D Socioeconomically Disadvantaged Renaissance: -4.1% Nidorf: +10.2% Kirby: +4.0% Hispanic Kirby: +14.3% Nidorf: +8.4%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		(Dashboard 2022-23)	Hispanic Nidorf: 27.7% Kirby: 33% (Dashboard 2023-24)	Hispanic Nidorf: 29.2% Kirby: 34.3% (Dashboard 2024-25)		(Dashboard 2024-25)
4.2	Graduation Rate	Hispanic Students at: Afflerbaugh-Paige: 57.7% Renaissance: 53.2% Socioeconomically Disadvantaged Students at: Renaissance: 36.2% (DataQuest 2022-23)	Hispanic Students at: LP: 27.5% (*new) Renaissance: 55% Afflerbaugh-Paige: 61.8% Socioeconomically Disadvantaged Students at: Nidorf: 63.6% Afflerbaugh-Paige: 60% Renaissance: 58% African American Students at: LP: 26.1% (*new) Renaissance: 58% (DataQuest 2023-24)	Hispanic Students at Renaissance: 60% Afflerbaugh-Paige: 67.7% Socioeconomically Disadvantaged Students at: Renaissance: 69.4% (DataQuest 2024-25)	Graduation rates for each will increase annually by 2% points. (DataQuest 2022-23)	Hispanic Students at: Renaissance: +34.2% Afflerbaugh Paige:+10.0% Socioeconomically Disadvantaged Students at: Renaissance: +33.2%
4.3	College & Career Readiness College Credit Course	Socioeconomically Disadvantaged Students (College Credit Course)	Socioeconomically Disadvantaged Students (College Credit Course)	Socioeconomically Disadvantaged Students (College Credit Course)	Within 3 years College Course Credit rates for socially disadvantaged	Socioeconomically Disadvantaged Students Kirby: 0% Nidorf: 0%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Kirby: 0% Nidorf: 100% (1 of 1) Renaissance: 0% (College Credit Course, CA Dashboard 2023)	Kirby: 100% (16 of 16) Nidorf: 35.7% (5 of 14) Renaissance: 0% Hispanic Renaissance: 0% (College Credit Course, CA Dashboard 2024-25)	Kirby: 0% Nidorf: 100% (2 of 2) (O/A 9.5% prepared. 2 out of 21) Renaissance: 0% (O/A 2% prepared. 1 student out of 49) (College Credit Course, CA Dashboard 2025-26)	students at Kirby, Nidorf and Renaissance will be at least 80% . (College Credit Course, CA Dashboard)	Renaissance: 0 %
4.4	English Learner Progress Indicator	English Learners Progress Indicator at: Renaissance:13.3% (CA Dashboard 2023)	English Learners Progress Indicator at: Renaissance: 45.5% (CA Dashboard 2024)	English Learners Progress Indicator at: Renaissance: 30.4% (CA Dashboard 2025)	English Learners at: Renaissance will achieve an annual improvement of 2% annually on the English Language Progress Indicator. (CA Dashboard 2023)	English Learners Progress Indicator at: Renaissance: +17.1%
4.5	CAASPP ELA/Math (Academic Achievement)	CAASPP ELA CS: 16.53% JCS: 10.28% CAASPP Math CCS: 7.53% JCS: 6%	N/A	N/A	Each year CAASPP ELA will increase by at least 2% overall, at each site and for each student group. CS: 16.53%	2025-2026 outcomes will serve as a baseline

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					JCS: 10.28% Each year CAASPP math will increase by at least 2% overall, at each site CCS: 7.53% JCS: 6% (2025-2026 CAASPP)	
4.6	Parent Participation in PFECP meetings	During the 2025-26 school year 96% of parents/family participated in PFECP meetings. (local indicator: attendance 2,698 YTD/ unduplicated student count for 24-25 year: 2,825). 68% of parents agree or strongly agree that the school actively seeks the input of parents before making important decisions. (2025-26 CSPS)	N/A	N/A	At least 95% of parents will participate in PFECP meetings annually; Within 3 years, 50% of parents will report the school actively seeks input of parents before making important decisions (based on CSPS)	2025-2026 outcomes will serve as a baseline

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 4 were substantially implemented during the 2025–26 school year to provide targeted supports for schools and student groups identified through Equity Multiplier eligibility criteria and California School Dashboard performance indicators. Implementation focused on strengthening professional development, graduation support systems, college and career readiness opportunities, and English Learner services for historically underserved student groups across Juvenile Court Schools, County Community Schools, camps, and Secure Youth Treatment Facilities (SYTF).

Action 4.1, Supplemental Professional Development, was implemented as planned through staff training, coaching, and collaborative learning opportunities focused on restorative practices, relationship-centered classroom strategies, proactive behavioral interventions, and alternatives to exclusionary discipline. These efforts supported the development of positive school climates and increased staff capacity to address student behavioral and social-emotional needs.

Action 4.2, Supplemental Graduation Support, was substantially implemented through individualized graduation planning, credit monitoring, transition services, academic counseling, and coordination among counselors, probation staff, families, schools, and community partners. Supports focused on reducing barriers to graduation, strengthening student engagement, and promoting educational continuity for highly mobile and court-involved youth.

Action 4.3, Supplemental College and Career Readiness Services, was fully implemented through transcript reviews, academic progress monitoring, individualized counseling, tutorial supports, course planning, dual enrollment opportunities, and career pathway exploration. These services increased student access to postsecondary planning and career readiness opportunities.

Action 4.4, English Learner Support, was implemented as planned at Renaissance County Community Schools through targeted English Learner interventions, professional development, English Learner Lead support, paraeducator assistance, ELPAC preparation, and instructional coaching designed to improve outcomes for multilingual learners.

No substantive differences were identified between the planned actions and actual implementation. However, implementation required ongoing adjustments in service delivery due to challenges associated with high student mobility, fluctuating enrollment, interrupted educational experiences, and varying lengths of student enrollment across juvenile court and alternative education settings. Staff responded by providing flexible and individualized supports designed to maintain student engagement and educational continuity.

Several implementation successes were observed during the year. Cross-department collaboration among counselors, teachers, administrators, probation partners, and community agencies strengthened the coordination of services across sites. Students benefited from expanded access to academic counseling, graduation planning, dual enrollment opportunities, career readiness supports, behavioral interventions, and English Learner services. Additionally, implementation efforts contributed to improved systems of support for historically

underserved student groups, including the successful graduation of 179 students across multiple school settings during the 2025–26 school year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Material differences between budgeted and estimated actual expenditures occurred because several Equity Multiplier-funded positions, services, and activities were not fully implemented during the 2025–26 school year. Staffing vacancies, recruitment challenges, and delays in filling specialized support positions resulted in lower-than-anticipated personnel and related service expenditures. As a result, Actions 4.1–4.4 expended substantially less than originally budgeted.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The actions associated with Goal 4 demonstrated mixed but generally positive effectiveness in making progress toward improving student outcomes for identified student groups and schools served through Equity Multiplier funding. While several actions contributed to improvements in graduation outcomes and school climate indicators, results across college and career readiness and English Learner outcomes were less consistent, indicating areas requiring continued refinement and targeted support.

Action 4.1 – Supplemental Professional Development

Supplemental professional development demonstrated partial effectiveness in supporting improvements in school climate and behavioral outcomes. At Afflerbaugh–Paige Camp, suspension rates for Students with Disabilities decreased from 47.9% to 46.6%, suggesting that staff training and coaching focused on restorative practices, classroom management, and proactive behavioral interventions contributed to positive outcomes. However, suspension rates increased at Dorothy Kirby School and among several identified student groups, indicating that the impact of professional development was inconsistent across sites and that additional support is needed to strengthen implementation fidelity and restorative practices.

Action 4.2 – Supplemental Graduation Support

Supplemental graduation support services demonstrated strong effectiveness in improving graduation outcomes for several student groups. Graduation rates increased for Hispanic students at Afflerbaugh–Paige Camp from 57.7% to 67.7%, Socioeconomically Disadvantaged students at Renaissance County Community Schools from 36.2% to 69.4%, and Hispanic students at Renaissance County Community Schools from 35.6% to 69.8%. These improvements suggest that individualized counseling, credit monitoring, transition planning, and coordinated intervention strategies effectively supported student persistence, credit completion, and progress toward graduation.

Action 4.3 – Supplemental College and Career Readiness Services

Supplemental college and career readiness services demonstrated limited effectiveness in improving college and career readiness indicators. While schools implemented planned supports including transcript reviews, academic counseling, tutorial services, dual enrollment

opportunities, and career exploration activities, outcome data showed little improvement. College and career readiness measures remained unchanged at Dorothy Kirby School and Renaissance County Community Schools and declined at Barry J. Nidorf Secure Youth Treatment Facility. These results indicate that additional strategies and expanded opportunities may be necessary to improve postsecondary readiness outcomes for students served through Equity Multiplier-funded programs.

Action 4.4 – English Learner Support

English Learner support services demonstrated mixed effectiveness. Implementation of targeted multilingual learner supports, English Learner Leads, paraeducator assistance, professional development, and ELPAC coaching contributed to improved graduation outcomes and reductions in suspension rates for some student groups. However, English Learner Progress Indicator (ELPI) results declined by approximately 15 percent, indicating that gains in student engagement and graduation outcomes did not translate into improved English language acquisition outcomes. Continued focus on targeted language development strategies and instructional interventions is needed to improve long-term outcomes for English Learners.

Overall, Goal 4 actions were most effective in improving graduation outcomes and providing coordinated academic, behavioral, and transition supports for students served through Equity Multiplier funding. While some progress was observed in school climate and student engagement indicators, college and career readiness outcomes and English Learner performance data indicate that additional refinement of strategies and targeted interventions will be necessary to achieve the goal's intended outcomes.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on reflections on prior implementation, analysis of student outcome data, and feedback from educational partners, LACOE revised Goal 4 to provide a more targeted and site-specific approach to supporting students served in Equity Multiplier Juvenile Court and Alternative Education Schools.

The previous actions focused broadly on professional development, graduation support, college and career readiness, and English Learner services. While these efforts were implemented as planned, reflection on prior practice highlighted the need for more clearly defined actions that directly address the unique academic, behavioral, social-emotional, transition, and postsecondary needs of students at each Equity Multiplier school site.

As a result, Goal 4 was restructured into 14 site-based actions that provide enhanced counseling, academic intervention, behavioral support, restorative practices, family engagement, transition planning, student stabilization services, and postsecondary readiness supports at Afflerbaugh, Barry J. Nidorf, Dorothy Kirby Center, Renaissance PAU, Camp Rockey, Kilpatrick, and Los Padrinos Juvenile Hall. These revisions strengthen alignment between identified student needs, Equity Multiplier funding, and the services provided at each school.

In addition, two new metrics were added to better monitor the impact of these services: CAASPP ELA/Math (Academic Achievement) (Metric 4.5) and Parent Participation in PFECP (Metric 4.6). These measures expand the ability to assess student outcomes beyond suspension

rates, graduation rates, college and career readiness, and English Learner proficiency by capturing academic growth and family engagement efforts that support student success.

No substantive changes were made to the overall intent of the goal. However, the revised actions and expanded metrics provide greater specificity, accountability, and responsiveness to the needs of court-involved and highly mobile youth while strengthening the monitoring of progress toward improved student engagement, achievement, school climate, and postsecondary readiness.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Enhanced Student Counseling and Post Secondary Planning Services at Afflerbaugh.	LACOE will allocate Equity Multiplier funds to provide counseling services at Afflerbaugh Camp School. These services will provide social-emotional support, individualized counseling, transition planning, and targeted student engagement supports designed to reduce behavioral challenges, improve school connectedness for Students with Disabilities, and promote positive student outcomes. Counseling services will also support students in addressing barriers to learning, developing individualized educational and transition plans, and preparing for successful transitions to community schools, employment, or postsecondary opportunities.	$200,509.00	No
4.2	Integrated Community School Coordination and Family Engagement Services at Barry J. Nidorf	Equity Multiplier funds will support expanded community school coordination and family engagement services at Barry J. Nidorf Juvenile Hall School to strengthen partnerships among educational staff, families, probation personnel, and community-based organizations and ensure students receive comprehensive wraparound support. Services will include case management, family engagement, referral services, transition planning, and connections to mental health, housing, employment, and community resources. In conjunction with behavioral coaching, crisis intervention, and restorative practices, these supports are designed to address the root causes of disciplinary incidents, improve school climate, increase student engagement and attendance, strengthen educational continuity, and support successful reintegration into community settings.	$194,009.00	No

Action #	Title	Description	Total Funds	Contributing
4.3	Academic Support at Barry J. Nidorf	Equity Multiplier funds will be allocated at Barry J. Nidorf School to support an Educational Support Specialist who will strengthen mathematics intervention, academic recovery services, curriculum development, instructional coaching, and instructional planning. Although the student population did not meet the minimum threshold required to generate a performance level in the area of Math on the California Dashboard, internal student achievement data indicate significant academic needs. These data reveal persistent skill gaps that underscore the need for targeted intervention and comprehensive academic support. The Educational Support Specialist will provide individualized and small-group instruction, targeted academic interventions, ongoing progress monitoring, and professional learning opportunities for teachers to better address the needs of students performing below grade level in ELA and mathematics. Through collaboration with instructional staff, this position will support the implementation of evidence-based instructional practices designed to accelerate learning, strengthen foundational skills, and improve student outcomes. These services are intended to address learning gaps, increase academic achievement, support course completion, and ensure students are better prepared for graduation and postsecondary opportunities.	$152,983.00	No
4.4	Intensive Behavioral Intervention and Restorative Practices Services at Barry J. Nidorf	Equity Multiplier funds will be allocated at Barry J Nidorf to strengthen behavioral intervention and restorative practices services at Barry J. Nidorf Juvenile Hall School. These services will provide individualized behavioral coaching, de-escalation support, crisis intervention, and restorative approaches designed to improve school climate and increase student engagement. Behavioral intervention staff will provide proactive support within classrooms and school settings to reduce behavioral incidents and	$304,364.00	No

Action #	Title	Description	Total Funds	Contributing
		increase access to instruction. Students will receive support in developing emotional regulation, decision-making, and conflict resolution skills. These services are intended to improve attendance, reduce disciplinary incidents, and foster a positive and safe learning environment.		
4.5	Student Behavioral Support and School Climate Services at Campus Kilpatrick	Equity Multiplier funds will be allocated at Kilpatrick to strengthen behavioral support and school climate services at Kilpatrick School. These services will provide students with individualized behavioral interventions, trauma-informed support, restorative practices, and classroom engagement strategies designed to improve academic participation and social-emotional well-being. Behavioral intervention services will focus on reducing barriers to learning by supporting students in developing self-management, communication, and conflict resolution skills. These services are intended to improve school climate, reduce behavioral disruptions, and increase student success in both academic and social-emotional areas.	$101,455.00	
4.6	Expanded Academic, Behavior, Counseling and Transition Planning Services at Dorothy Kirby Center	Equity Multiplier funds will be allocated to support counseling services at Kirby School. These services will provide individualized academic guidance, graduation planning, credit recovery support, college and career readiness counseling for students enrolled in the juvenile court school setting. This position serves as a bridge between behavior support, counseling services, school climate initiatives, and multidisciplinary collaboration. The position focus on prevention, intervention, and restoration to improve student outcomes and reduce exclusionary discipline practices. Counseling services will help students develop educational goals, access post-secondary opportunities, and successfully transition to comprehensive school settings, workforce pathways, or higher education. These services are intended to improve student engagement, graduation outcomes, and long-term educational success.	$215,430.00	

Action #	Title	Description	Total Funds	Contributing
4.7	Mathematics Intervention, Academic Recovery Services, and Instructional Support at Dorothy Kirby Center	Equity Multiplier funds will be allocated at Kirby School to strengthen mathematics intervention, academic recovery services, curriculum development, instructional coaching, and instructional planning. Although the student population did not meet the minimum threshold required to generate a performance level in the area of Math on the California Dashboard, internal student achievement data indicate significant academic needs in mathematics. Data reveal persistent skill gaps that underscore the need for targeted intervention and comprehensive academic support. A Math Education Specialist will provide targeted academic interventions, individualized and small-group instructional support, ongoing progress monitoring, and professional learning support for teachers to better address the needs of students performing below grade level in mathematics. Mathematics intervention services will focus on addressing foundational skill gaps, improving course completion, and increasing student readiness for graduation and post-secondary opportunities. In addition, teachers will receive support with curriculum development, data analysis, instructional planning, and coaching to strengthen instructional practices and improve student outcomes. Students will receive differentiated support aligned with state standards and individualized learning needs. These services are intended to improve mathematics achievement, instructional effectiveness, and academic confidence among students.	$168,977.00	
4.8	Behavioral Wellness and Restorative Intervention Services Dorothy Kirby Center	Equity Multiplier funds will be allocated to strengthen behavioral wellness and restorative intervention services at Kirby School. These services will provide trauma-informed behavioral support, restorative practices, crisis response, and individualized coaching designed to improve school engagement and classroom participation.	$202,910.00	

Action #	Title	Description	Total Funds	Contributing
		Behavioral intervention staff will collaborate with educational teams to support students with emotional regulation, behavioral challenges, and conflict resolution. These services are intended to improve school climate, reduce behavioral incidents, and increase student access to instruction.		
4.9	Student Counseling, Transition, and Postsecondary Readiness Services at Los Padrinos Juvenile Hall	Equity Multiplier funds will be allocated to expand counseling, transition, and postsecondary readiness services at Los Padrinos Juvenile Hall School. These services will provide students with individualized academic counseling, graduation support, credit recovery monitoring, social-emotional support, and post-secondary planning opportunities. Counselors will support students in developing individualized educational plans, exploring career and college opportunities, and successfully transitioning to community schools, employment, or higher education pathways. These services are intended to improve graduation outcomes, increase educational continuity, and strengthen student engagement.	$172,563.00	
4.10	Intensive Behavioral Intervention and Student Stabilization Services at Los Padrinos Juvenile Hall	LACOE will allocate Equity Multiplier funds to strengthen intensive behavioral intervention and student stabilization services at Los Padrinos Juvenile Hall School. These services will provide students with individualized behavioral coaching, crisis intervention, restorative practices, and classroom support designed to improve school climate and student engagement. Behavioral intervention staff will support students in developing emotional regulation, communication, and positive decision-making skills while reducing barriers to learning. These services are intended to reduce disciplinary incidents, increase instructional participation, and create a safe and supportive educational environment.	$481,834.00	

Action #	Title	Description	Total Funds	Contributing
4.11	Expanded Counseling and Student Success Services at Renaissance PAU	Equity Multiplier funds will be allocated to expand counseling and student success services at Renaissance PAU School. These services will provide individualized academic guidance, graduation planning, college and career readiness support, and social-emotional counseling for students enrolled in the program. Counseling services will support students with educational planning, transition services, post-secondary exploration, and credit recovery while promoting student engagement and long-term success. These services are intended to improve graduation rates, strengthen school connectedness, and increase post-secondary readiness.	$372,064.00	
4.12	Mathematics Achievement and Credit Recovery Intervention Services at Renaissance PAU	Equity Multiplier funds will be allocated at Renaissance PAU to strengthen mathematics intervention, academic recovery services, curriculum development, instructional coaching, and instructional planning. A Math Educational Specialist will provide targeted academic interventions, individualized and small-group instructional support, ongoing progress monitoring, and professional learning support for teachers to better address the needs of students performing below grade level in mathematics. Mathematics intervention services will focus on addressing foundational skill gaps, improving course completion, and increasing student readiness for graduation and post-secondary opportunities. In addition, teachers will receive support with curriculum development, data analysis, instructional planning, and coaching to strengthen instructional practices and improve student outcomes. Students will receive differentiated support aligned with state standards and individualized learning needs. These services are intended to improve mathematics achievement, instructional effectiveness, and academic confidence among students.	$182,858.00	
4.13	Expanded Student Counseling and	Equity Multiplier funds will be allocated to support counseling and student wellness services at Rockey School. These services will provide	$254,222.00	

Action #	Title	Description	Total Funds	Contributing
	Wellness Services at Camp Rockey	individualized academic counseling, social-emotional support, graduation planning, transition assistance, and college and career readiness guidance. Counseling services will help students address barriers to learning, strengthen educational engagement, and develop individualized pathways toward graduation and post-secondary success. Students will receive support related to conflict resolution, mental wellness, educational planning, and successful reintegration into community school settings or workforce opportunities. These services are intended to improve attendance, increase graduation outcomes, and promote long-term student success.		
4.14	Trauma-Informed Behavioral Intervention and Student Engagement Services at Rockey	Equity Multiplier funds will be allocated to strengthen trauma-informed behavioral intervention services at Rockey. These services will provide students with individualized behavioral coaching, restorative practices, crisis intervention, and classroom support designed to improve student engagement and school climate. Behavioral intervention staff will work collaboratively with teachers, counselors, and probation personnel to address behavioral challenges that interfere with academic achievement. Students will receive support in developing self-regulation, communication, and conflict resolution skills while participating in a positive and supportive educational environment. These services are intended to reduce behavioral disruptions, increase instructional access, and improve overall student outcomes.	$101,455.00	

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
$5,251,854	$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
50.969%	0.000%	$0.00	50.969%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.2	**Action:** Credit Recovery **Need:** English Learners, Foster Youth, and Socioeconomically Disadvantaged students experience higher rates of educational instability, interrupted schooling, and credit deficiency, which can negatively impact	This action provides enhanced academic monitoring, credit recovery, counseling, tutoring, and intervention services to identify and support unduplicated pupils who are at risk of not graduating. Because unduplicated pupils are enrolled throughout LACOE Educational Programs and represent a significant portion of the student population, these services are provided on an LEA-wide basis to ensure equitable access to graduation supports.	Metric 1.1 Graduation Rate

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	progress toward meeting graduation requirements. **Scope:** Schoolwide		
2.1	**Action:** Community and Family Engagement **Need:** Data from local surveys and stakeholder engagement indicate a need to increase family engagement and strengthen family-school partnerships for low-income students, English learners, and foster youth. Families of unduplicated students often face barriers to participation and may require additional support, information, and access to resources to effectively support student academic achievement, attendance, engagement, and social-emotional well-being. **Scope:** Schoolwide	The Parent and Family Education and Consultation Program (PFECP) will provide targeted outreach, multilingual communication, parent education workshops, leadership opportunities, and family engagement activities designed to increase participation among families of low-income students, English learners, and foster youth. By building families' knowledge, skills, and capacity to support student learning and access available services, this action will strengthen family-school partnerships and improve student outcomes. Because unduplicated students are enrolled across all LACOE school sites, the action will be provided on a schoolwide/LEA-wide basis to ensure equitable access to supports and engagement opportunities for all unduplicated pupils and their families.	Metric 2.7 Safety and Connectedness
2.4	**Action:** Attendance **Need:** Foster youth, English learners and low-income students in our schools have lower attendance rates and demonstrate less engagement with school than other student groups. This is a result of multiple factors significantly impacting	To address the unique needs of foster youth, English learners and low-income students to increase attendance rates, counselors and other support staff will work with these students, their families and school staff to provide support, training and strategies to meet the unique needs of each of these student groups with the goal of increasing engagement with school leading to improved attendance rates. Counselors will make	Metric 2.1 Attendance Rates

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	these student groups. For foster youth, frequent, often unplanned moves leading to frequent school changes often lead to negative school experiences and an inconsistent educational program which does not support regular school attendance. Including, the traumatic experiences associated with the disruption of their home life tend to take precedence over engagement with school. Our low income students need support in establishing regular school attendance habits since they have often missed school to assist with child care for siblings, work to support the family or other family needs. In addition, some of our low-income students have a family history of inconsistent school attendance and need support in learning to prioritize regular school attendance. Limited English language proficiency is often an impediment for many of our English learners. Families need support learning how to enroll in school and maintain communication with the school since these can be barriers to maintaining regular school attendance for families with limited English language proficiency. **Scope:** Schoolwide	calls and meet individually with students to ensure they are regularly attending school. Counselors will also provide research-based professional development for teachers and other school staff on engagement strategies targeted to the needs of these student populations Teachers, para-educators and support staff will also receive tools specifically designed to address the needs of the three identified student groups. School staff will identify foster youth, English learners and low income students who are at risk for poor attendance.	
2.5	**Action:** Chronic Absenteeism (Repeat expenditure 2.4) **Need:**	To address the needs of foster youth, English learners, low-income students who are experiencing chronic absenteeism, counselors and social workers will follow up with these students to conduct home visits to understand and address issues impacting regular school attendance.	Metric 2.2 Chronic Absenteesim

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	The factors leading to low attendance rates for foster youth, English learners and low-income students such as the impact of trauma, negative school experiences, lack of engagement with school, family history of inconsistent school attendance and barriers to home-school communication have led to a history of chronic absenteeism for these groups at schools. Unaddressed health issues, basic needs such as food and clothing can be barriers for low-income students as can lack of basic school supplies. **Scope:** Schoolwide	Referrals will be made, as needed, for medical, dental, mental health services, food assistance, clothing and shoes, and school supplies.	
3.3	**Action:** Interventions **Need:** Foster youth, low-income students and English learners in our schools have unique needs that often inhibit their progress in the same interventions that may be effective for other students. The challenges faced by each of these groups is exacerbated by their involvement with the juvenile justice system. Foster youth served by our schools have experienced multiple moves that have disrupted their schooling leading to an inconsistent educational experience and gaps in learning. This, coupled with the trauma resulting from their experiences can lead to gaps in their education with resulting low levels of academic achievement. Low income	To identify the unique needs of students in each of these groups, data will be reviewed for individual students in each of these groups to determine what factors may be inhibiting their progress in intervention programs and what additional, intensive supports are needed to enhance their progress and increase their achievement in reading and mathematics. Additional supports may include additional tutoring services, additional access to technology or translation of program materials or resources into their primary language.	Metric 3.1 CAASPP ELA Metric 3.2 CAASPP Math

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	students often lack resources in the home such as reading materials, a quiet study area, to support academic achievement. They also may not have had the opportunity for enrichment activities outside school that support academic success,. The limited English language proficiency experienced by English learners inhibits their progress in all academic areas. Long Term English learners in our programs are achieving below other groups in reading ability. **Scope:** Schoolwide		

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Not Applicable. LACOE does not receive Concentration Grant funds funder EC 42238.02

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	NA	NA
Staff-to-student ratio of certificated staff providing direct services to students	NA	Na

2026-27 Total Planned Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	10,303,954	5,251,854	50.969%	0.000%	50.969%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$32,939,029.00	$4,563,927.00	$0.00	$4,880,174.00	$42,383,130.00	$41,597,743.00	$785,387.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Facility and Staffing	All	No			All Schools	Ongoing	$7,022,726.00	$0.00	$6,854,273.00	$0.00	$0.00	$168,453.00	$7,022,726.00	
1	1.2	Credit Recovery	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income		Ongoing	$1,655,264.00	$0.00	$1,563,469.00	$91,795.00	$0.00	$0.00	$1,655,264.00	
1	1.3	College Courses (Repeat expenditure 1.2)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
1	1.4	Access to Courses	All	No			All Schools	Ongoing	$630,787.00	$0.00	$580,127.00	$0.00	$0.00	$50,660.00	$630,787.00	
1	1.5	Middle and High School Dropouts	All	No			All Schools	Ongoing	$45,266.00	$0.00	$0.00	$0.00	$0.00	$45,266.00	$45,266.00	
2	2.1	Community and Family Engagement	All English Learners Foster Youth Low Income	No Yes	School wide	English Learners Foster Youth Low Income	All Schools	Ongoing	$653,782.00	$0.00	$268,316.00	$0.00	$0.00	$385,466.00	$653,782.00	
2	2.2	Positive Behavior Intervention System (PBIS)	All	No			All Schools	Ongoing	$1,150,709.00	$0.00	$388,498.00	$0.00	$0.00	$762,211.00	$1,150,709.00	
2	2.3	Mental Health Support	All	No			Specific Schools: Renaissance PAU, IPOLY, and LACHSA	Ongoing	$1,301,470.00	$0.00	$1,000,897.00	$0.00	$0.00	$300,573.00	$1,301,470.00	
2	2.4	Attendance	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth	Specific Schools: BJN, Kirby,	Ongoing	$2,583,466.00	$0.00	$2,583,466.00				$2,583,466.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
						Low Income	Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige, Los Padrinos									
2	**2.5**	Chronic Absenteeism (Repeat expenditure 2.4)	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Nidorf. Kirby, Renaissance CCS	Ongoing	$0.00	$0.00	$0.00				$0.00	
2	**2.6**	Transition Services (Repeat expenditure 1.1)	All	No			Specific Schools: JCCS and CCS	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.1**	Basic Services for English Learners	All English Learners	No				Ongoing	$650,346.00	$0.00	$154,778.00	$0.00	$0.00	$495,568.00	$650,346.00	
3	**3.2**	Reclassification	All Reclassified English Learners	No				Ongoing	$717,001.00	$0.00				$717,001.00	$717,001.00	
3	**3.3**	Interventions	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige, Los Padrinos	Ongoing	$2,988,386.00	$638,675.00	$1,158,824.00	$841,259.00	$0.00	$1,626,978.00	$3,627,061.00	
3	**3.4**	Expelled Youth (Repeat expenditure 1.2)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.5**	Foster Youth (Repeat expenditure 1.2)	All Foster Youth	No			All Schools	Ongoing	$0.00	$0.00	$0.00			$0.00	$0.00	
3	**3.6**	Dissemination of Data	All	No			All Schools	Ongoing	$124,591.00	$0.00	$93,443.00	$31,148.00			$124,591.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
3	**3.7**	Instruction (Repeat expenditure 1.1 & 1.4)	All	No			Specific Schools: Juvenile Court and Community Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.8**	Teacher Credentialing	All	No			All Schools	Ongoing	$17,808,685.00	$146,712.00	$17,808,685.00	$146,712.00			$17,955,397.00	
3	**3.9**	Conditions of Learning (Repeat expenditure 1.4)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.10**	Homeless Students (Repeat expenditure 1.4)	All Homeless Students	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.11**	Assessments (Repeat expenditure 3.6)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.12**	Data Chats (Continuous Improvement)	All	No			All Schools	Ongoing	$1,022,016.00	$0.00	$484,253.00	$209,765.00		$327,998.00	$1,022,016.00	
3	**3.13**	Professional Development (Repeat expenditure 1.4)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.14**	Culturally Responsive Pedagogy (Repeat expenditure 1.4)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.15**	Students With Disabilities	Students with Disabilities	No			All Schools	Ongoing	$137,615.00	$0.00		$137,615.00			$137,615.00	
4	**4.1**	Enhanced Student Counseling and Post Secondary Planning Services at Afflerbaugh.	All	No			Specific Schools: Afflerbaugh-Paige	Ongoing	$200,509.00	$0.00		$200,509.00			$200,509.00	
4	**4.2**	Integrated Community School Coordination and Family Engagement Services at Barry J. Nidorf	All	No			Specific Schools: Barry J. Nidorf	Ongoing	$194,009.00	$0.00		$194,009.00			$194,009.00	
4	**4.3**	Academic Support at Barry J. Nidorf	All	No			Specific Schools: Barry J. Nidorf	Ongoing	$152,983.00	$0.00		$152,983.00			$152,983.00	
4	**4.4**	Intensive Behavioral Intervention and Restorative Practices	All	No			Specific Schools: Barry J.	Ongoing	$304,364.00	$0.00		$304,364.00			$304,364.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
		Services at Barry J. Nidorf					Nidorf									
4	**4.5**	Student Behavioral Support and School Climate Services at Campus Kilpatrick					Specific Schools: Kilpatrick	Ongoing	$101,455.00	$0.00		$101,455.00			$101,455.00	
4	**4.6**	Expanded Academic, Behavior, Counseling and Transition Planning Services at Dorothy Kirby Center					Specific Schools: Kirby	Ongoing	$215,430.00	$0.00		$215,430.00			$215,430.00	
4	**4.7**	Mathematics Intervention, Academic Recovery Services, and Instructional Support at Dorothy Kirby Center					Specific Schools: Kirby		$168,977.00	$0.00		$168,977.00			$168,977.00	
4	**4.8**	Behavioral Wellness and Restorative Intervention Services Dorothy Kirby Center					Specific Schools: Kirby	ongoing	$202,910.00	$0.00		$202,910.00			$202,910.00	
4	**4.9**	Student Counseling, Transition, and Postsecondary Readiness Services at Los Padrinos Juvenile Hall					Specific Schools: Los Padrinos	Ongoing	$172,563.00	$0.00		$172,563.00			$172,563.00	
4	**4.10**	Intensive Behavioral Intervention and Student Stabilization Services at Los Padrinos Juvenile Hall					Specific Schools: Los Padrinos	Ongoing	$481,834.00	$0.00		$481,834.00			$481,834.00	
4	**4.11**	Expanded Counseling and Student Success Services at Renaissance PAU					Specific Schools: Renaissance PAU	Ongoing	$372,064.00	$0.00		$372,064.00			$372,064.00	
4	**4.12**	Mathematics Achievement and Credit Recovery Intervention Services at Renaissance PAU					Specific Schools: Renaissance	Ongoing	$182,858.00	$0.00		$182,858.00			$182,858.00	
4	**4.13**	Expanded Student Counseling and Wellness Services at Camp Rockey					Specific Schools: Rockey	Ongoing	$254,222.00	$0.00		$254,222.00			$254,222.00	
4	**4.14**	Trauma-Informed Behavioral Intervention and Student Engagement Services at Rockey					Specific Schools: Rockey	Ongoing	$101,455.00	$0.00		$101,455.00			$101,455.00	

2026-27 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
10,303,954	5,251,854	50.969%	0.000%	50.969%	$5,574,075.00	0.000%	54.096 %	**Total:**	$5,574,075.00
								LEA-wide Total:	$0.00
								Limited Total:	$0.00
								Schoolwide Total:	$5,574,075.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	**1.2**	Credit Recovery	Yes	Schoolwide	English Learners Foster Youth Low Income		$1,563,469.00	
2	**2.1**	Community and Family Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income		$268,316.00	
2	**2.4**	Attendance	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby, Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige, Los Padrinos	$2,583,466.00	
2	**2.5**	Chronic Absenteeism (Repeat expenditure 2.4)	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Nidorf. Kirby, Renaissance CCS	$0.00	
3	**3.3**	Interventions	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige,	$1,158,824.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
						Los Padrinos		

2025-26 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$77,240,522.00	$74,954,070.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	Facilities and Staffing	No	$2,990,056.00	4217331
1	**1.2**	Credit Recovery Support	No	$5,528,051.00	5666395
1	**1.3**	College Courses	No	$5,022,395.00	5666395
1	**1.4**	Access to Courses	No	$389,500.00	436279
1	**1.5**	Middle and High School Dropouts	No	$3,071,229.00	2317264
2	**2.1**	Community and Family Engagement	No	$348,173.00	379976
2	**2.2**	Positive Behavior Intervention System (PBIS)	No	$352,124.00	385895
2	**2.3**	Mental Health Support	No	$281,394.00	261995
2	**2.4**	Attendance	Yes	$6,785,269.00	6444612
2	**2.5**	Chronic Absenteeism	Yes	$6,597,747.00	6444612

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	**2.6**	Transition Services	No	$6,597,747.00	6444612
3	**3.1**	Basic Services for English Learners	No	$13,499,669.00	14778623
3	**3.2**	Reclassification	No	$897,939.00	617288
3	**3.3**	Interventions	Yes	$3,972,311.00	2336576
3	**3.4**	Expelled Youth	No	$3,023,293.00	2265776
3	**3.5**	Foster Youth	No	$4,307,532.00	3531995
3	**3.6**	Dissemination of Data	No	$320,098.00	265547
3	**3.7**	Instruction	No	$432,189.00	525837
3	**3.8**	Teacher Credentialing	No	$1,703,697.00	3490176
3	**3.9**	Conditions of Learning	No	$180,895.00	204233
3	**3.10**	Homeless Students	No	$388,605.00	232046
3	**3.11**	Assessments	No	$320,098.00	265547
3	**3.12**	Data Chats (Continuous Improvement)	No	$7,421,554.00	6949623

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	**3.13**	Professional Development	No	$225,869.00	255291
3	**3.14**	Culturally Responsive Pedagogy	No	$180,895.00	204233
3	**3.15**	Students With Disabilities	No	$126,493.00	141076
4	**4.1**	Supplemental Professional Development	No	$697,114.00	55200
4	**4.2**	Supplemental Graduation Support	No	$704,444.00	70241
4	**4.3**	Supplemental College & Career Readiness Services	No	$747,649.00	99396
4	**4.4**	EL Support	No	$126,493.00	0

2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
5,195,836	$19,980,763.00	$19,333,836.00	$646,927.00	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
2	**2.4**	Attendance	Yes	$6,785,269.00	6,444,612		
2	**2.5**	Chronic Absenteeism	Yes	$6,597,747.00	6,444,612		
3	**3.3**	Interventions	Yes	$6,597,747.00	6,444,612		

2025-26 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
11,459,677	5,195,836		45.340%	$19,333,836.00	0.000%	168.712%	$0.00	0.000%

Local Control and Accountability Plan Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

    - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

    - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).

        - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statues of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

> Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
    - If the LEA has unexpended LREBG funds the LEA must provide the following:
        - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
        - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
            - An explanation of how the action is aligned with the allowable uses of funds identified in *EC* Section 32526(c)(2); and
            - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by *EC* Section 32526(d).
                - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the LREBG Program Information web page.
            - Actions may be grouped together for purposes of these explanations.
            - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
    - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by *EC* Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement
An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

Requirements

School districts and COEs: *EC* Section 52060(g) and *EC* Section 52066(g) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: *EC* Section 47606.5(d) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the CDE's LCAP webpage.

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see *Education Code* Section 52062;
    - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see *Education Code* Section 52068; and

- For charter schools, see *Education Code* Section 47606.5.
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.

- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.

- For the purposes of this prompt, this may also include, but is not necessarily limited to:
    - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
    - Inclusion of metrics other than the statutorily required metrics
    - Determination of the target outcome on one or more metrics
    - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
    - Inclusion of action(s) or a group of actions
    - Elimination of action(s) or group of actions
    - Changes to the level of proposed expenditures for one or more actions
    - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
    - Analysis of effectiveness of the specific actions to achieve the goal
    - Analysis of material differences in expenditures
    - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
    - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
    - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The *LCFF State Priorities Summary* provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

(A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and

(B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.

- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school's educators.
    - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,

- The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school's educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
  - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: *EC* Section 42238.024(b)(1) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.
- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.

- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.

- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.

    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

- **Required metrics for Equity Multiplier goals**: For each Equity Multiplier goal, the LEA must identify:

    - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or

    - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

- **Required metrics for actions supported by LREBG funds**: To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.

- The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
  - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
  - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
  - Indicate the school year to which the baseline data applies.
  - The baseline data must remain unchanged throughout the three-year LCAP.
    - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
    - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
  - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
    - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.
    - Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the "**Measuring and Reporting Results**" part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2025–26**. Leave blank until then.	Enter information in this box when completing the LCAP for **2026–27**. Leave blank until then.	Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2025–26** and **2026–27**. Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. "Effective" means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as "Not Applicable."

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
    - Include a discussion of relevant challenges and successes experienced with the implementation process.
    - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
    - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
    - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
    - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
    - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:
        - The reasons for the ineffectiveness, and
        - How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action #

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
    - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
    - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
    - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 *CCR*] Section 15496 in the Increased or Improved Services section of the LCAP.

***Actions for Foster Youth*:** School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
    - Language acquisition programs, as defined in *EC* Section 306, provided to students, and

- Professional development for teachers.

- If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:

    - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.

    - These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.

    - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to *EC* Section 32526(d). For information related to the required needs assessment please see the Program Information tab on the LREBG Program Information web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the California Statewide System of Support LREBG Resources web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

    - School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.

    - As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in *EC* Section 32526(c)(2).

- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
    - Identify the action as an LREBG action;
    - Include an explanation of how research supports the selected action;
    - Identify the metric(s) being used to monitor the impact of the action; and
    - Identify the amount of LREBG funds being used to support the action.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the "minimum proportionality percentage" or "MPP." The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero ($0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA's needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.

- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
    - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
    - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year**: Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant**: Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 *CCR* Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #**: Enter the LCAP Goal number for the action.
- **Action #**: Enter the action's number as indicated in the LCAP Goal.
- **Action Title**: Provide a title of the action.
- **Student Group(s)**: Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
    - **Scope**: The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
    - **Unduplicated Student Group(s)**: Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
    - **Location**: Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span**: Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel**: Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel**: This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds**: Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
    - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds**: Enter the total amount of Other State Funds utilized to implement this action, if any.
    - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds**: Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds**: Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds**: This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services**: For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
    - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

      For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would

divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the 'Contributing to Increased or Improved Services?' column will need to be checked to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures**: Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the 'Contributing to Increased or Improved Services?' column to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions**: Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
    - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been $169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of $169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant**: Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 *CCR* Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 *CCR* Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
    - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
    - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
    - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater

than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
    - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
    - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
    - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
    - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
    - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
    - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
    - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
    - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.

- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
    - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**
    - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

      The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.
- **13. LCFF Carryover — Percentage (12 divided by 9)**
    - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024

Board Meeting – June 9, 2026

Item IV. Hearings

B. Public Hearing on the 2026-27 Annual Budget and Service Plans for The Los Angeles County Office of Education Special Education Local Plan Area (LACOE SELPA)

In compliance with the requirements of Education Codes 56001, 56195.9, 56205 (b)(1), and 56205(b)(2), the Board of Education will conduct a Public Hearing.

The purpose of today's Public Hearing will be to receive the public's comment, if any, to the Annual Budget and Service Plans for the Los Angeles County Office of Education Special Education Local Plan Area (LACOE SELPA).

Board Meeting – June 9, 2026

Item IV. Hearings

C. **Public Hearing:** Preliminary 2026-27 County School Service Fund and Other Funds Budget (Enclosure)

The Superintendent recommends that a public hearing be held on the County School Service Fund and Other Funds Preliminary 2026-27 Budget. Education Code Section 1620 states that a public hearing must be held prior to the proposed budget adoption.

FINANCE & BUSINESS OPERATIONS

FY 2026-27 Preliminary Budget

Board of Education

June 9, 2026

Los Angeles County Office of Education

Agenda & Budget Story Flow

State Landscape

Budget timeline, State funding and Governor's May Revise impacts

Current Status

FY 2025-26 General Fund position and key drivers from 2nd Interim to Estimated Actuals.

Puts & Takes

Revenue headwinds, key expenditure drivers, and rising health benefit costs.

FY 2026-27 Plan

Proposed General Fund expenditures, two-year comparison, and budget summary.

What’s next

The 45-day budget revision to be provided to reflect the Governor’s enacted budget

Appendix - Departmental Budget

Brief Summary of departmental budget by amounts and FTE counts

Budget Timeline

January to February

- Governor's Proposed Budget
- Lacoe Budget Development

March

- 2nd Interim Financial Report
- Budget Development Continues

April

- Estimated Actuals
- Lacoe Budget meetings with Divisions

May

- FY 2026-27 Preliminary Budget Finalized
- Governor's May Revise

June

- **FY26-27 Preliminary Budget for Public Hearing**
- **FY26-27 Proposed Budget for Board Adoption**

Presentation on June 9, 2026

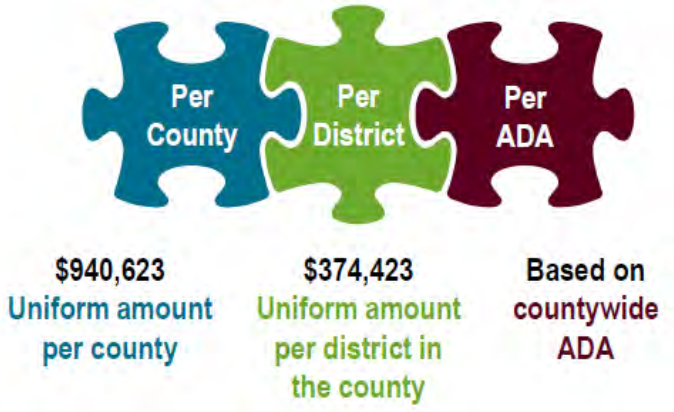
Los Angeles County Office of Education

2026-27 COE LCFF Funding Factors – Operations Grant *

Operations Grant (Oversight)

Scope: LCFF funds mandated regulatory and financial oversight of all school districts in the county.

Formula Factors: Fixed base, Number of districts and ADA



Per ADA Funding

Countywide ADA	Amount per ADA
1-30,000	$117.80
30,001-60,000	$103.47
60,001-140,00	$89.11
>140,000	$74.77

Purpose: Ensure continuous regulatory compliance and financial stability.

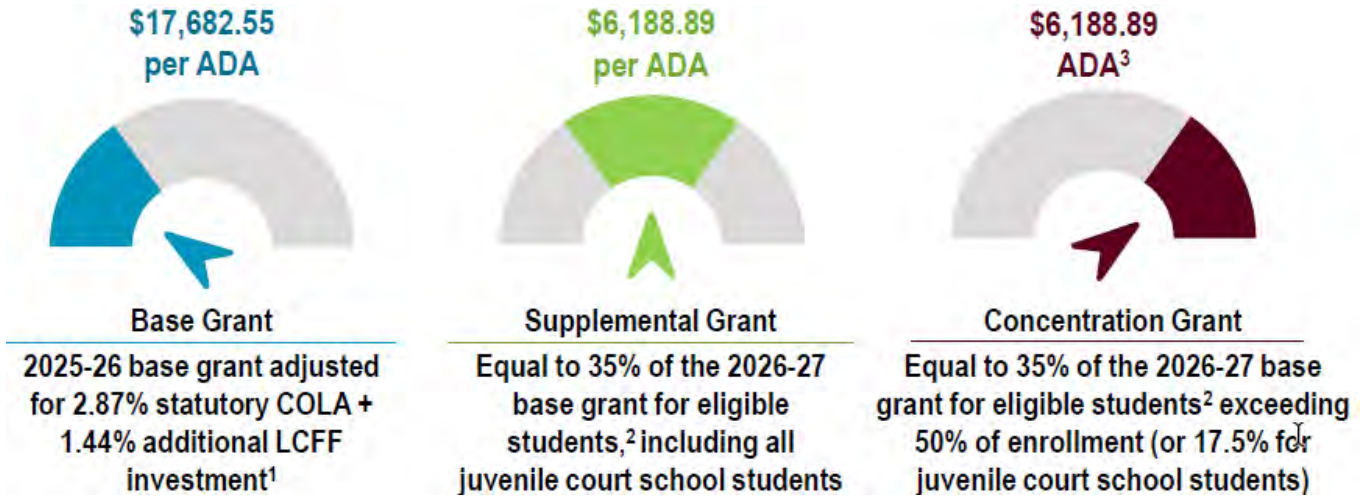
*2026 SSC May Revision Workshop

2026-27 COE LCFF Funding Factors – Alternative Education*

Alternative Education (Instruction)

Scope: LCFF provides direct funding to Juvenile Court and County Community schools.

Formula Factors: ADA, Enrollment, Unduplicated Pupil Percentage (UPP) etc. Includes supplemental and concentration grants and Equity Multiplier.



Purpose: Protect the high-need students

*2026 SSC May Revision Workshop

Los Angeles County Office of Education

LCAP Statutory & Compliance Framework

Statutory Interlock (Ed Code § 42127): The Board of Education must adopt the LCAP and the FY 2026-27 Proposed Budget concurrently at the same public meeting. A budget cannot legally be approved without an aligned, sufficient LCAP plan.

The LCAP Mandate

A mandatory 3-year strategic plan detailing goals, targeted actions, and expenditures addressing eight State priority areas. Specifically targets outcomes for low-income, English learners, and foster youth.

Ed Code § 52066

Partner Engagement

Requires formal input and accountability check-ins from key stakeholder groups, including Parent Advisory Committees, labor unions, administrators, and student representatives before final submission.

Ed Code § 52068

Adoption Mandate

Requires a public hearing to collect public recommendations, followed by formal board adoption on or before July 1st. Must be prominently published online and indexed on the CA School Dashboard.

Ed Code § 52065

Governor Newsom’s May Revise: Education Impact

> *"Governor Newsom announces a revised budget that eliminates California’s deficit while maintaining core investments for working families, healthcare, education, and businesses."**

The Prop 98

The May Revise protects the **Proposition 98 minimum guarantee** despite revenue volatility. It utilizes the Proposition 98 Reserve to ensure funding stability for K-12 and Community Colleges without triggering programmatic cuts. Withholding of underfunded amounts from previous years is reduced from $5.6 billion in January to $3.9 billion in the May Revision (to be paid in Spring 2027 if revenue estimates hold steady).

Statewide Education Priorities

- **Deficit Elimination:** Structural solutions implemented to close the multi-billion dollar gap without impacting the LCFF base.
- **Equity Multiplier:** Continued commitment to the highest-need students through targeted equity funding.
- **Expanded Learning:** Preservation of Transitional Kindergarten (TK) expansion and the Universal Meals program.
- **Mental Health:** Funding remains intact for school-based health and mental health services (CYBHI).
- **Universal and Targeted Assistance:** Proposed change from Differentiated Assistance funding to Universal & Targeted Assistance providing support to all LEAs within the County's jurisdiction, including a more stable funding methodology.
- **Special Education:** Largest investment in special education in the 175-year history of the state. This will increase ongoing special education funding by $2.4 billion — a 43% increase — helping schools serve students with disabilities as federal support stagnates

*May 14, 2026, Governor’s press release

What It Means for LACOE?

The State's "elimination of the deficit" provides a predictable, yet cautious framework for our local budget planning.

COLA & LCFF Update

The May Revision increases the statutory COLA for the Local Control Funding Formula from 2.41% to 4.31% (+$0.7M) for FY26-27, referred to as a “Super COLA”.*

Increase from 3.06% to 3.30% for FY27-28

Decrease from 3.34% to 3.09% for FY28-29

Strategic Local Response

One-Time vs. Ongoing: While base funding is protected, LACOE must remain vigilant as one-time grants sunset, as identified in our analysis.

45-Day Revise: As required by CA Ed Code 42127(h) LACOE will provide an update that aligns with the State’s final signed budget.

*Note: The Super COLA is not being applied to the LCFF floor nor minimum State aid guarantee, so the benefit is diminished for LEA’s with Hold Harmless status.

Where We Stand: Current Fiscal Year General Fund

Description	FY2025-26 Adopted Budget	FY2025-26 Estimated Actuals	FY26-27 Preliminary Budget
Total Revenue	$692.1M	$771.2M	$686.2M
Total Expenditures	$734.5M	$781.6M	$729.2M
Net Change in Fund Balances	($42.4M)	($10.4M)	($43.0M) *
Ending Fund Balance	$254.8M	$286.8M	$243.8M

Figures rounded for high-level summary

* For FY2026-27, we show the budget gap as a planned spend-down of $15M of Differentiated Assistance carryover, $18M of CYBHI carryover and $10M of contingencies set-asides for operational needs.

FY 2026-27 Revenue: Highlights

Total Revenue Portfolio - $686.2M

Federal & State Decreases

- Head Start: $29.0M decrease (carryover pending)
- GAIN Job Services: $5.4M decrease
- Title I & Leadership Grants: $6.0M decrease
- Expired Science & Community Grants: $7.2M

Local Funding Impacts

- Community School Initiative: $10.8M decrease
- JJCPA & CYBHI Scaling: $10.0M decrease
- Differentiated Assistance: decrease of $1.5M for FY26-27
- Declining ADA; LAO report warns that enrollment and attendance trends may force a downward revision in future years

FY 2026-27 Key Expenditure Drivers

Total Expenditure Budget- $729.2M

Personnel vs. Other Operating Costs

Personnel costs total $338 million; Other Operating Expenditures total $398 million, which mainly include contracted services and subrecipient agreements.

SELPA Needs

Addition of Personnel and operational needs causing a $1.14M General Fund contribution increase.

Strategic Investments

ERP System modernization; other technology and capital investments.

General Fund Two-Year Comparison

Description	FY 2025-26 Adopted	FY 2026-27 Preliminary	Variance ($)	Variance (%)
Total Revenue	$692,091,010	$686,198,168	**($5,892,842)**	**-0.85%**
Total Expenditures & Outgo	$734,565,409	$729,195,435	**$5,370,274**	**0.73%**
Operating Surplus / (Deficit)	($42,474,399)	($42,997,267)	**($522,568)**	

Executive Driver: The 0.85% decrease in projected revenue reflects the sunsetting of some state grants and federal Head Start carryover timing.

Expenditures remain stable (-0.73%) despite inclusion of $10M set-asides for operational contingencies

Preliminary Budget and Multiyear Projection – General Fund

Description	Proposed Budget FY 2026-27			Projected Budget FY 2027-28			Projected Budget FY 2028-29		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF Sources	199,001,327	9,066,007	208,067,334	202,037,691	9,066,007	211,103,698	206,380,560	9,066,007	215,446,567
Federal Revenue	0	258,486,951	258,486,951	0	258,142,905	258,142,905		258,142,905	258,142,905
Other State Revenue	2,104,890	51,046,772	53,151,662	2,156,471	49,763,669	51,920,140	2,214,494	49,763,669	51,978,163
Other Local Revenue	74,346,855	92,046,366	166,393,221	74,346,855	91,032,064	165,378,919	74,346,855	91,032,064	165,378,919
Interfund Transfers In	99,000	0	99,000	99,000		99,000	99,000		99,000
Contributions - LACOE SELPA	(7,394,434)	7,394,434	0	(7,394,434)	7,394,434	0	(7,394,434)	7,394,434	0
Contributions - other/encroachment	(8,505,000)	8,505,000	0	(8,585,000)	8,585,000	0	(8,705,500)	8,705,500	0
Total Revenues	259,652,638	426,545,530	686,198,168	262,660,583	423,984,079	686,644,662	266,940,975	424,104,579	691,045,554
Expenditures									
Certificated Salaries	50,691,004	33,010,821	83,701,825	51,052,177	32,321,349	83,373,526	51,415,924	32,551,639	83,967,563
Classified Salaries	93,951,747	37,925,878	131,877,625	94,607,060	37,958,607	132,565,667	95,266,944	38,223,368	133,490,312
Employee Benefits	79,766,385	43,100,881	122,867,266	80,815,289	43,132,495	123,947,784	81,902,336	43,681,470	125,583,806
Books and Supplies	9,217,813	5,759,361	14,977,174	9,471,303	5,716,023	15,187,326	9,725,134	5,716,023	15,441,157
Services and Other Operating Expenditures	68,825,747	262,140,828	330,966,575	68,985,869	261,005,942	329,991,811	69,153,996	260,606,272	329,760,268
Capital Outlay	1,337,113	2,617,755	3,954,868	1,337,113	2,617,755	3,954,868	1,337,113	2,617,755	3,954,868
Other Outgo	1,301,969	41,904,735	43,206,704	1,301,969	41,904,735	43,206,704	1,301,969	41,904,735	43,206,704
Other Outgo - Transfers of Indirect Costs	(22,068,609)	19,712,007	(2,356,602)	(21,840,445)	19,483,843	(2,356,602)	(21,840,445)	19,483,843	(2,356,602)
Interfund Transfers Out	0	0	0	0		0	0		0
Total Expenditures	283,023,169	446,172,266	729,195,435	285,730,335	444,140,749	729,871,084	288,262,971	444,785,105	733,048,076
Current Year Revenue & Expenditures	**(23,370,531)**	**(19,626,736)**	**(42,997,267)**	**(23,069,752)**	**(20,156,670)**	**(43,226,422)**	**(21,321,996)**	**(20,680,526)**	**(42,002,522)**

Key Assumptions include:

1. Grade & Step salary increases
2. 4% incremental increases for Employee Benefits (may be updated for FY 2027-28 & 2089-29).
3. Expenditures reflect planned spend down of carry over from prior year.

Preliminary Budget Summary

Fund Description	Beg. Balance 07/01/26	Total Revenue FY26-27	Total Exp FY26-27	Ending Balance 06/30/27
General Fund (01)	$286,827,464	$686,198,168	$729,195,435	$243,830,197
SELPA Pass Through (10)	$0	$34,975,336	$34,975,336	$0
Child Development (12)	$1,890,325	$75,555,837	$77,072,012	$374,150
Forest Reserve (16)	$0	$660,000	$660,000	$0
County Facilities (35)	$17,517,540	$0	$12,627,815	$4,889,725
Special Reserve: Capital (40)	$43,818,931	$0	$7,504,661	$36,314,270
Self-Insurance (67)	$29,582,025	$12,854,997	$18,519,631	$23,917,391

What’s Next? - The 45-Day Budget Revision

Governor's Enacted Plan

Complete alignment of the LACOE budget with the Governor’s final June enacted plan, incorporating any final substantial statutory or trailer bill changes.

Federal Grant Updates

Update on the approval status of federal grant carryover or extension.

New Grant Recognition

Formal inclusion of grants received after the LACOE budget development deadline into the operating budget.

Capital Projects Update

Reporting on progress of capital planning: campus modernization, green infrastructure initiatives, and technology modernization.

Thank You

Questions?

Appendix

Appendix: Departmental Budget - General Fund Development (page 1 of 4)

Department	2026-27 Proposed	Notes
Board of Education	**$0.76 million** 7 Board Members 1.0 FTE	• The Board of Education is a seven-member board appointed by the Los Angeles County Board of Supervisors. Five members serve four-year terms and two serve two-year terms. Two student representatives (not appointed by the BOS) serve one-year terms. The Board oversees LACOE's educational programs, approves the related annual budget, and rules on interdistrict transfers, expulsions, and charter petitions.
Superintendent Office	**$2.41 million** 4.00 FTEs	• The Superintendent provides vision, leadership, and coordination for the organization and gives counsel to the Board of Education in setting policy and conducts the affairs of the organization within established policies.
Superintendent's Focus on Differentiated Assistance (Proposed to Universal & Targeted Assistance)	**$3.67 million** 6.8 FTEs	• The Superintendent's Focus on Differentiated Assistance supports districts and LACOE teams in building capacity, fostering collaboration, and identifying opportunities to strengthen systems.
Deputy Superintendent's Office	**$0.82 million** 2.00 FTEs	• The Deputy Superintendent provides operational leadership. The office provides organizational development and management, strategic planning, and assists the superintendent in meeting LACOE goals and supporting public education.
Office of General Counsel, Labor Relations & Charter Schools	**$5.67 million** 21.54 FTEs	• Office of General Counsel provides and coordinates legal services to internal LACOE divisions. • Office of Labor Relations represents the Superintendent in negotiating collective bargaining agreements; coordinates implementation, interpretation, and administration of agreements reached; oversees the grievance procedure for matters relating to bargaining unit members; prepares and processes employee disciplinary actions; investigates workplace misconduct, discrimination and harassment claims. • The Charter Schools Office is responsible for the charter petition review process and monitoring LACOE-approved charter schools.
Governance, Research and Integrated Data (GRID)	**$1.59 million** 4.00 FTEs	• Governance, Research and Integrated Data (GRID) team supports system-wide research and governance functions.

Appendix: Departmental Budget - General Fund Development (page 2 of 4)

Department	2026-27 Proposed	Notes
Governmental Relations	**$1.15 million** 4.00 FTEs	• Governmental Relations Department gives the County Office articulated involvement in all appropriate matters relating to education legislation. Specific roles include lobbying, legislative liaison, sponsoring legislation, publications, reports, and correspondence, legislative resource materials; programming, public speaking, and public relations.
Public Affairs & Communications	**$5.05 million** 21.00 FTEs	• The Public Affairs & Communications Department highlights, promotes, and supports LACOE through offering services such as video production, copywriting, media relations, graphic design, web design, social media tools, and event planning/support. The department also manages crisis communications and response.
Technology Services	**$62.75 million** 170.40 FTEs	• **Enterprise Systems & Platform Support ($38.12 million/124.55 FTEs)** Technology Services maintains the core platforms, applications, data systems, and network infrastructure that support LACOE and 80+ local educational agencies. • **Enterprise Software, Service Delivery, and User Support($24.63 million/45.85 FTEs)** Technology Services manages the enterprise software and related agreements that support the core systems across LACOE, while also delivering the technical support, cybersecurity, emergency response, physical security, and project services that ensure reliable access to essential technology across LACOE.
Business Services - Internal LACOE	**$59.56 million** 208.94 FTEs	• The Chief Financial Officer oversees LACOE's internal financial and business operations, including Accounting & Budget Development, Business Operations, Facilities & Construction, Internal Audit and Analysis, Grants Development, and Internal Systems Support. These divisions collectively manage budgeting, accounting, fiscal monitoring, procurement, contracts, facilities planning, risk management, internal audits, grant coordination, and system support services. The proposed operating budget excludes agency-wide technical adjustments totaling -$39.50 million, primarily related to indirect costs.
Business Services - External LACOE	**$57.09 million** 73.59 FTEs	• Chief Financial Officer oversees the Division of Business Advisory Services which is responsible for fiscal monitoring, oversight, compliance, and services to Los Angeles County schools, charters, and community college districts, with fiscal oversight of 88 districts & agencies countywide.

Appendix: Departmental Budget - General Fund Development (page 3 of 4)

Department	2026-27 Proposed	Notes
Business Services - School Business System Support and ERP	**$67.76 million** 194.41 FTEs	• The Chief Financial Officer provides operational oversight for the **Business Enhancement System Transformation (BEST)** project and LEA support of the Advantage System. Services include production support for FIN, BUD, and **Human Capital Management (HCM**) system, covering help desk, testing, training, implementations, and year-end processing. HCM services support HR, payroll, and workforce functions, including compliance, retirement reporting, credentialing, and Employee Self-Service (ESS). **Enterprise Resource Planning** services lead end-to-end HCM system implementations, including planning, coordination, resource management, system configuration, testing, and quality assurance.
Human Resources	**$4.41 million** 23.00 FTEs	• Human Resources Office plans, organizes, directs, and manages human resource services across all programs, services, and departments of LACOE.
Personnel Commission	**$3.64 million** 18.00 FTEs	• The Personnel Commission executes the Merit System of employment. The functions of the office include: the establishment and maintenance of the job classification and salary structure for classified employees, the establishment of merit-based eligibility lists used in staffing classified positions, the lawful assignment of persons to vacant classified positions, the adjudication of examination and disciplinary appeals, and the establishment of rules and regulations pertaining to these functions.
Educational Services	**$38.92 million** 110.95 FTEs	• The Chief Academic Officer (CAO) is a senior instructional leader and driver in the ongoing development and improvement of LACOE academic model and manages the Academic Team. • Ed Services oversees the Academic Team, including the Division of Curriculum and Instructional Services (CIS), and the Division of Special Education (DSE), Beginning Teacher and Ed Tech Programs.
Head Start	**$207.76 million** 109.63 FTEs	• The Chief Academic Officer (CAO) oversees the LACOE Head Start and Early Learning Division which offers a comprehensive prenatal-to-five early learning program. Head Start partners with families, communities, and providers to give children of all abilities the skills to succeed in school and life.
Educational Programs – Special Programs Support and Transformation - **Alternative Education**	**$52.46 million** 183.43 FTEs	• The Chief of Student Programs Support and Transformation, oversees the Alternative Education Programs: County Community Schools, Juvenile Court Schools, Student Programs, and Pupil Services. Students served include justice-involved youth in Los Angeles County Probation facilities and students expelled from regular schools or at high risk of dropping out.

Appendix: Departmental Budget - General Fund Development (page 4 of 4)

Department	2026-27 Proposed	Notes
Educational Programs – Special Programs Support and Transformation – **Specialty High Schools and Others**	**$22.41million** 76.18 FTEs	• The Chief of Student Programs Support and Transformation oversees all academic programs, instructional initiatives, and educational services, providing leadership and supervision to ensure effective collaboration among educational stakeholders. • Other Educational Programs include categorical programs and specialized high schools (IPOLY and LACHSA) serving gifted and talented students with specialized interests. Both school sites offer a curriculum based on state standards and are fully accredited by the Western Association of Schools and Colleges (WASC).
Educational Programs – Special Programs Support and Transformation - **LACOE Special Education & Charter SELPA**	**$21.95 million** 114.66 FTEs	• The Chief of Student Programs Support and Transformation (SPST) office also oversees: • The Los Angeles County Office of Education Special Education Local Plan Area (LACOE SELPA) serves students with disabilities who are in juvenile halls, juvenile detention camps, residential community education centers, county community schools, Independent Study Programs, Los Angeles County High School for the Arts (LACHSA), and International Polytechnic High School (IPoly). The services provided include specialized academic instruction through special education teachers and service providers, individual counseling, counseling and guidance, parent counseling, social work services, behavior intervention and psychological services from school psychologists, speech and language therapy, adaptive physical education, services for students with visual impairments, orientation and mobility, services for students who are deaf or hard of hearing, and any other services students may need pursuant to their Individual Education Plan (IEP). • The LAC Charter Special Education Local Plan Area (LAC Charter SELPA) is responsible to ensure students with disabilities have full educational opportunities within the member schools of the SELPA.
Educational Programs - Access, Equity, and Inclusion	**$111.49 million** 250.71 FTEs	• The Chief of Access, Equity and Inclusion oversees the Division of Accountability, Support and Monitoring (ASM) including LCAP monitoring, Career Technical Education and the Division of Special Education (DSE). • The Chief of Access, Equity and Inclusion also has administrative oversight for Community Schools Initiative, Equity Diversity & Inclusion, Wellbeing and Belonging
Wellbeing & Student Support	**$37.40 million** 112.00 FTEs	• Wellbeing and Support Services has administrative oversight for Student Support Services and Employee Assistance Service for Education. Wellbeing and Support Services has primary responsibility for strengthening conditions for teaching, learning, fostering safe and affirming learning and working environments, and addressing the physical and mental health of students, caregivers, and district employees . This department partners with Educational Services in the development and implementation of Differentiated Assistance for LEAs.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Estimated Actuals	2026-27 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		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	197,449,534.00	9,066,008.00	206,515,542.00	199,001,327.00	9,066,007.00	208,067,334.00	0.8%
2) Federal Revenue		8100-8299	3,572.00	304,183,918.00	304,187,490.00	0.00	258,486,951.00	258,486,951.00	-15.0%
3) Other State Revenue		8300-8599	2,563,619.00	66,497,742.00	69,061,361.00	2,104,890.00	51,046,772.00	53,151,662.00	-23.0%
4) Other Local Revenue		8600-8799	73,915,096.00	117,407,835.00	191,322,931.00	74,346,855.00	92,046,366.00	166,393,221.00	-13.0%
5) TOTAL, REVENUES			273,931,821.00	497,155,503.00	771,087,324.00	275,453,072.00	410,646,096.00	686,099,168.00	-11.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	44,634,075.00	35,142,807.39	79,776,882.39	50,691,004.00	33,010,821.00	83,701,825.00	4.9%
2) Classified Salaries		2000-2999	92,577,213.00	43,937,031.72	136,514,244.72	93,951,747.00	37,925,878.00	131,877,625.00	-3.4%
3) Employee Benefits		3000-3999	72,055,889.00	46,803,351.89	118,859,240.89	79,766,385.00	43,100,881.00	122,867,266.00	3.4%
4) Books and Supplies		4000-4999	8,438,604.24	10,006,017.47	18,444,621.71	9,217,813.00	5,759,361.00	14,977,174.00	-18.8%
5) Services and Other Operating Expenditures		5000-5999	60,682,794.94	322,455,603.72	383,138,398.66	68,825,747.00	262,140,828.00	330,966,575.00	-13.6%
6) Capital Outlay		6000-6999	4,652,391.00	315,920.00	4,968,311.00	1,337,113.00	2,617,755.00	3,954,868.00	-20.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	506,794.00	41,308,078.00	41,814,872.00	1,301,969.00	41,904,735.00	43,206,704.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(23,354,971.71)	21,439,959.71	(1,915,012.00)	(22,068,609.00)	19,712,007.00	(2,356,602.00)	23.1%
9) TOTAL, EXPENDITURES			260,192,789.47	521,408,769.90	781,601,559.37	283,023,169.00	446,172,266.00	729,195,435.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,739,031.53	(24,253,266.90)	(10,514,235.37)	(7,570,097.00)	(35,526,170.00)	(43,096,267.00)	309.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	99,000.00	0.00	99,000.00	99,000.00	0.00	99,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,514,596.00)	16,514,596.00	0.00	(15,899,434.00)	15,899,434.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,415,596.00)	16,514,596.00	99,000.00	(15,800,434.00)	15,899,434.00	99,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,676,564.47)	(7,738,670.90)	(10,415,235.37)	(23,370,531.00)	(19,626,736.00)	(42,997,267.00)	312.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	148,675,882.74	148,566,817.00	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
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)			148,675,882.74	148,566,817.00	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
d) Other Restatements		9795	(257,531.73)	257,531.73	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,418,351.01	148,824,348.73	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
2) Ending Balance, June 30 (E + F1e)			145,741,786.54	141,085,677.83	286,827,464.37	122,371,255.54	121,458,941.83	243,830,197.37	-15.0%
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	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
Prepaid Items		9713	480,000.00	0.00	480,000.00	480,000.00	0.00	480,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	141,085,677.83	141,085,677.83	0.00	121,458,941.83	121,458,941.83	-13.9%
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	65,614,857.00	0.00	65,614,857.00	48,719,421.00	0.00	48,719,421.00	-25.7%
Technology Investment	0000	9780	*34,000,000.00*		*34,000,000.00*			*0.00*	
Part O Carryover	0000	9780	*3,500,000.00*		*3,500,000.00*			*0.00*	
Differentiated Assistance Carryover	0000	9780	*21,135,436.00*		*21,135,436.00*			*0.00*	
Spec High School (IPOLY) Carryover	0000	9780	*4,279,421.00*		*4,279,421.00*			*0.00*	
Unrealized Indirect Costs	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
Unsettled Negotiations	0000	9780	*1,700,000.00*		*1,700,000.00*			*0.00*	
Technology Investment	0000	9780			*0.00*	*34,940,000.00*		*34,940,000.00*	
Part O Carryover	0000	9780			*0.00*	*3,500,000.00*		*3,500,000.00*	
Specialized High School (IPOLY) Carryover	0000	9780			*0.00*	*4,279,421.00*		*4,279,421.00*	
Differentiated Assistance Carryover	0000	9780			*0.00*	*6,000,000.00*		*6,000,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	78,160,156.00	0.00	78,160,156.00	72,919,544.00	0.00	72,919,544.00	-6.7%
Unassigned/Unappropriated Amount		9790	1,246,773.54	0.00	1,246,773.54	12,290.54	0.00	12,290.54	-99.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
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	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	102,058,032.00	0.00	102,058,032.00	95,283,319.00	0.00	95,283,319.00	-6.6%
Education Protection Account State Aid - Current Year		8012	133,484.00	0.00	133,484.00	118,706.00	0.00	118,706.00	-11.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	523,312.00	0.00	523,312.00	519,311.00	0.00	519,311.00	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6,252.00	0.00	6,252.00	5,189.00	0.00	5,189.00	-17.0%
County & District Taxes									
Secured Roll Taxes		8041	133,276,726.00	0.00	133,276,726.00	139,898,800.00	0.00	139,898,800.00	5.0%
Unsecured Roll Taxes		8042	3,617,380.00	0.00	3,617,380.00	3,650,846.00	0.00	3,650,846.00	0.9%
Prior Years' Taxes		8043	3,221,513.00	0.00	3,221,513.00	3,467,298.00	0.00	3,467,298.00	7.6%
Supplemental Taxes		8044	1,573,394.00	0.00	1,573,394.00	1,370,996.00	0.00	1,370,996.00	-12.9%
Education Revenue Augmentation Fund (ERAF)		8045	36,247,730.00	0.00	36,247,730.00	37,106,135.00	0.00	37,106,135.00	2.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,451,785.00	0.00	7,451,785.00	8,240,801.00	0.00	8,240,801.00	10.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		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			288,109,608.00	0.00	288,109,608.00	289,661,401.00	0.00	289,661,401.00	0.5%
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	(90,660,074.00)	9,066,008.00	(81,594,066.00)	(90,660,074.00)	9,066,007.00	(81,594,067.00)	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			197,449,534.00	9,066,008.00	206,515,542.00	199,001,327.00	9,066,007.00	208,067,334.00	0.8%
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	545,600.00	545,600.00	0.00	618,200.00	618,200.00	13.3%
Special Education Discretionary Grants		8182	0.00	756,270.00	756,270.00	0.00	358,541.00	358,541.00	-52.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Child Nutrition Programs		8220	0.00	114,556.00	114,556.00	0.00	116,674.00	116,674.00	1.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	536.00	0.00	536.00	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	209,097.00	209,097.00	0.00	0.00	0.00	-100.0%
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	3,036.00	0.00	3,036.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		6,235,429.00	6,235,429.00		4,800,000.00	4,800,000.00	-23.0%
Title I, Part D, Local Delinquent Programs	3025	8290		4,043,123.00	4,043,123.00		2,100,000.00	2,100,000.00	-48.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		112,838.00	112,838.00		34,862.00	34,862.00	-69.1%
Title III, Immigrant Student Program	4201	8290		1,210.00	1,210.00		1,209.00	1,209.00	-0.1%
Title III, English Learner Program	4203	8290		21,439.00	21,439.00		15,186.00	15,186.00	-29.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		110,000.00	110,000.00		114,000.00	114,000.00	3.6%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		19,124,003.00	19,124,003.00		14,796,697.00	14,796,697.00	-22.6%
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	272,910,353.00	272,910,353.00	0.00	235,531,582.00	235,531,582.00	-13.7%
TOTAL, FEDERAL REVENUE			3,572.00	304,183,918.00	304,187,490.00	0.00	258,486,951.00	258,486,951.00	-15.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,890,489.00	1,890,489.00		2,430,186.00	2,430,186.00	28.5%
Prior Years	6500	8319		1,000.00	1,000.00		1,000.00	1,000.00	0.0%
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	135,444.00	135,444.00	0.00	123,326.00	123,326.00	-8.9%
Mandated Costs Reimbursements		8550	1,685,645.00	0.00	1,685,645.00	1,685,645.00	0.00	1,685,645.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	346,322.00	148,666.00	494,988.00	343,710.00	148,420.00	492,130.00	-0.6%
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		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		40,300.00	40,300.00		40,300.00	40,300.00	0.0%
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		1,089,998.00	1,089,998.00		134,986.00	134,986.00	-87.6%
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		342,837.00	342,837.00		398,482.00	398,482.00	16.2%
Arts and Music in Schools (Prop 28)	6770	8590		514,530.00	514,530.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		982,902.00	982,902.00		750,000.00	750,000.00	-23.7%
All Other State Revenue	All Other	8590	531,652.00	61,351,576.00	61,883,228.00	75,535.00	47,020,072.00	47,095,607.00	-23.9%
TOTAL, OTHER STATE REVENUE			2,563,619.00	66,497,742.00	69,061,361.00	2,104,890.00	51,046,772.00	53,151,662.00	-23.0%
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	94,523.00	0.00	94,523.00	93,183.00	0.00	93,183.00	-1.4%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	810,600.00	0.00	810,600.00	0.00	0.00	0.00	-100.0%
Interest		8660	16,000,000.00	0.00	16,000,000.00	17,500,000.00	0.00	17,500,000.00	9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	16,019,585.00	18,472,767.00	34,492,352.00	15,319,582.00	6,090,474.00	21,410,056.00	-37.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	15,756,235.00	20,403,963.00	36,160,198.00	15,053,129.00	13,612,828.00	28,665,957.00	-20.7%
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	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	35,000,000.00	0.0%
All Other Local Revenue		8699	7,641,075.00	43,531,105.00	51,172,180.00	7,828,169.00	37,343,064.00	45,171,233.00	-11.7%
Tuition		8710	17,593,078.00	0.00	17,593,078.00	18,552,792.00	0.00	18,552,792.00	5.5%
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%
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			73,915,096.00	117,407,835.00	191,322,931.00	74,346,855.00	92,046,366.00	166,393,221.00	-13.0%
TOTAL, REVENUES			273,931,821.00	497,155,503.00	771,087,324.00	275,453,072.00	410,646,096.00	686,099,168.00	-11.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,960,841.00	5,694,157.00	20,654,998.00	16,914,593.00	5,671,427.00	22,586,020.00	9.3%
Certificated Pupil Support Salaries		1200	3,652,271.00	5,001,857.00	8,654,128.00	3,936,293.00	4,503,586.00	8,439,879.00	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	20,903,810.00	15,006,193.39	35,910,003.39	24,569,456.00	14,409,492.00	38,978,948.00	8.5%
Other Certificated Salaries		1900	5,117,153.00	9,440,600.00	14,557,753.00	5,270,662.00	8,426,316.00	13,696,978.00	-5.9%
TOTAL, CERTIFICATED SALARIES			44,634,075.00	35,142,807.39	79,776,882.39	50,691,004.00	33,010,821.00	83,701,825.00	4.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	713,979.00	2,526,703.00	3,240,682.00	703,907.00	2,925,689.00	3,629,596.00	12.0%
Classified Support Salaries		2200	3,945,293.00	1,160,156.00	5,105,449.00	4,094,111.00	1,097,261.00	5,191,372.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	15,768,783.00	6,039,952.00	21,808,735.00	16,122,573.00	6,207,608.00	22,330,181.00	2.4%
Clerical, Technical and Office Salaries		2400	71,044,333.00	23,058,684.72	94,103,017.72	72,136,422.00	19,054,685.00	91,191,107.00	-3.1%
Other Classified Salaries		2900	1,104,825.00	11,151,536.00	12,256,361.00	894,734.00	8,640,635.00	9,535,369.00	-22.2%
TOTAL, CLASSIFIED SALARIES			92,577,213.00	43,937,031.72	136,514,244.72	93,951,747.00	37,925,878.00	131,877,625.00	-3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,563,957.00	11,762,615.66	20,326,572.66	8,705,447.00	12,001,608.00	20,707,055.00	1.9%
PERS		3201-3202	30,653,018.00	14,365,241.00	45,018,259.00	30,884,122.00	12,737,431.00	43,621,553.00	-3.1%
OASDI/Medicare/Alternative		3301-3302	7,490,502.00	3,769,384.13	11,259,886.13	8,272,653.00	3,351,966.00	11,624,619.00	3.2%
Health and Welfare Benefits		3401-3402	18,406,036.00	12,560,875.06	30,966,911.06	23,333,976.00	10,810,838.00	34,144,814.00	10.3%
Unemployment Insurance		3501-3502	67,705.00	40,782.00	108,487.00	72,370.00	35,080.00	107,450.00	-1.0%
Workers' Compensation		3601-3602	6,387,412.00	4,043,829.04	10,431,241.04	8,497,817.00	4,163,958.00	12,661,775.00	21.4%
OPEB, Allocated		3701-3702	31,660.00	12,083.00	43,743.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	372,035.00	186,877.00	558,912.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	83,564.00	61,665.00	145,229.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			72,055,889.00	46,803,351.89	118,859,240.89	79,766,385.00	43,100,881.00	122,867,266.00	3.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	410,972.00	7,343.00	418,315.00	334,100.00	10,154.00	344,254.00	-17.7%
Books and Other Reference Materials		4200	195,303.00	931,009.00	1,126,312.00	202,656.00	254,493.00	457,149.00	-59.4%
Materials and Supplies		4300	6,256,550.24	6,225,241.98	12,481,792.22	6,703,604.00	3,511,943.00	10,215,547.00	-18.2%
Noncapitalized Equipment		4400	1,537,602.00	2,591,423.49	4,129,025.49	1,902,687.00	1,742,771.00	3,645,458.00	-11.7%
Food		4700	38,177.00	251,000.00	289,177.00	74,766.00	240,000.00	314,766.00	8.8%
TOTAL, BOOKS AND SUPPLIES			8,438,604.24	10,006,017.47	18,444,621.71	9,217,813.00	5,759,361.00	14,977,174.00	-18.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	240,746,594.00	240,746,594.00	0.00	175,559,220.00	175,559,220.00	-27.1%
Travel and Conferences		5200	1,733,935.00	3,967,477.30	5,701,412.30	2,247,866.00	2,493,263.00	4,741,129.00	-16.8%
Dues and Memberships		5300	390,568.00	164,829.00	555,397.00	429,637.00	158,778.00	588,415.00	5.9%
Insurance		5400 - 5499	36,102.00	43,300.00	79,402.00	33,004.00	40,700.00	73,704.00	-7.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Operations and Housekeeping Services		5500	2,014,665.00	137,000.00	2,151,665.00	2,051,921.00	140,000.00	2,191,921.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,800,732.00	4,059,668.00	6,860,400.00	3,126,311.00	3,865,642.00	6,991,953.00	1.9%
Transfers of Direct Costs		5710	(11,997,365.82)	11,997,365.82	0.00	(12,811,182.00)	12,811,182.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,829,522.00)	1,998.00	(2,827,524.00)	(2,202,840.00)	0.00	(2,202,840.00)	-22.1%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	65,669,311.76	60,754,743.60	126,424,055.36	73,595,738.00	66,628,217.00	140,223,955.00	10.9%
Communications		5900	2,864,369.00	582,628.00	3,446,997.00	2,355,292.00	443,826.00	2,799,118.00	-18.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,682,794.94	322,455,603.72	383,138,398.66	68,825,747.00	262,140,828.00	330,966,575.00	-13.6%
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	93,884.00	93,884.00	0.00	2,417,755.00	2,417,755.00	2,475.3%
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	4,652,391.00	222,036.00	4,874,427.00	1,309,113.00	200,000.00	1,509,113.00	-69.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	28,000.00	0.00	28,000.00	New
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,652,391.00	315,920.00	4,968,311.00	1,337,113.00	2,617,755.00	3,954,868.00	-20.4%
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	3,036.00	35,000,000.00	35,003,036.00	0.00	35,000,000.00	35,000,000.00	0.0%
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%
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	35,710.00	640,480.00	676,190.00	66,220.00	660,738.00	726,958.00	7.5%
Other Debt Service - Principal		7439	468,048.00	2,667,598.00	3,135,646.00	1,235,749.00	3,243,997.00	4,479,746.00	42.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			506,794.00	41,308,078.00	41,814,872.00	1,301,969.00	41,904,735.00	43,206,704.00	3.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(21,439,959.71)	21,439,959.71	0.00	(19,712,007.00)	19,712,007.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,915,012.00)	0.00	(1,915,012.00)	(2,356,602.00)	0.00	(2,356,602.00)	23.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(23,354,971.71)	21,439,959.71	(1,915,012.00)	(22,068,609.00)	19,712,007.00	(2,356,602.00)	23.1%
TOTAL, EXPENDITURES			260,192,789.47	521,408,769.90	781,601,559.37	283,023,169.00	446,172,266.00	729,195,435.00	-6.7%
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	99,000.00	0.00	99,000.00	99,000.00	0.00	99,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,000.00	0.00	99,000.00	99,000.00	0.00	99,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(16,514,596.00)	16,514,596.00	0.00	(15,899,434.00)	15,899,434.00	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			(16,514,596.00)	16,514,596.00	0.00	(15,899,434.00)	15,899,434.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(16,415,596.00)	16,514,596.00	99,000.00	(15,800,434.00)	15,899,434.00	99,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	197,449,534.00	9,066,008.00	206,515,542.00	199,001,327.00	9,066,007.00	208,067,334.00	0.8%
2) Federal Revenue		8100-8299	3,572.00	304,183,918.00	304,187,490.00	0.00	258,486,951.00	258,486,951.00	-15.0%
3) Other State Revenue		8300-8599	2,563,619.00	66,497,742.00	69,061,361.00	2,104,890.00	51,046,772.00	53,151,662.00	-23.0%
4) Other Local Revenue		8600-8799	73,915,096.00	117,407,835.00	191,322,931.00	74,346,855.00	92,046,366.00	166,393,221.00	-13.0%
5) TOTAL, REVENUES			273,931,821.00	497,155,503.00	771,087,324.00	275,453,072.00	410,646,096.00	686,099,168.00	-11.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		26,317,036.00	221,187,714.00	247,504,750.00	28,292,661.00	195,378,726.00	223,671,387.00	-9.6%
2) Instruction - Related Services	2000-2999		41,340,206.00	95,682,671.74	137,022,877.74	63,736,635.00	75,297,159.00	139,033,794.00	1.5%
3) Pupil Services	3000-3999		14,079,818.00	71,128,523.78	85,208,341.78	15,035,752.00	54,174,570.00	69,210,322.00	-18.8%
4) Ancillary Services	4000-4999		324,071.00	635,357.00	959,428.00	326,173.00	595,016.00	921,189.00	-4.0%
5) Community Services	5000-5999		754,348.00	48,525,904.00	49,280,252.00	1,398,524.00	34,422,259.00	35,820,783.00	-27.3%
6) Enterprise	6000-6999		14,045,098.00	8,062,525.61	22,107,623.61	10,897,921.00	7,377,581.00	18,275,502.00	-17.3%
7) General Administration	7000-7999		152,893,477.47	22,200,392.77	175,093,870.24	153,898,069.00	20,982,346.00	174,880,415.00	-0.1%
8) Plant Services	8000-8999		9,931,941.00	12,677,603.00	22,609,544.00	8,135,465.00	16,039,874.00	24,175,339.00	6.9%
9) Other Outgo	9000-9999	Except 7600-7699	506,794.00	41,308,078.00	41,814,872.00	1,301,969.00	41,904,735.00	43,206,704.00	3.3%
10) TOTAL, EXPENDITURES			260,192,789.47	521,408,769.90	781,601,559.37	283,023,169.00	446,172,266.00	729,195,435.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,739,031.53	(24,253,266.90)	(10,514,235.37)	(7,570,097.00)	(35,526,170.00)	(43,096,267.00)	309.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	99,000.00	0.00	99,000.00	99,000.00	0.00	99,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,514,596.00)	16,514,596.00	0.00	(15,899,434.00)	15,899,434.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,415,596.00)	16,514,596.00	99,000.00	(15,800,434.00)	15,899,434.00	99,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,676,564.47)	(7,738,670.90)	(10,415,235.37)	(23,370,531.00)	(19,626,736.00)	(42,997,267.00)	312.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	148,675,882.74	148,566,817.00	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
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)			148,675,882.74	148,566,817.00	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
d) Other Restatements		9795	(257,531.73)	257,531.73	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,418,351.01	148,824,348.73	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
2) Ending Balance, June 30 (E + F1e)			145,741,786.54	141,085,677.83	286,827,464.37	122,371,255.54	121,458,941.83	243,830,197.37	-15.0%
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	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
Prepaid Items		9713	480,000.00	0.00	480,000.00	480,000.00	0.00	480,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	141,085,677.83	141,085,677.83	0.00	121,458,941.83	121,458,941.83	-13.9%
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	65,614,857.00	0.00	65,614,857.00	48,719,421.00	0.00	48,719,421.00	-25.7%
Technology Investment	0000	9780	*34,000,000.00*		*34,000,000.00*			*0.00*	
Part O Carryover	0000	9780	*3,500,000.00*		*3,500,000.00*			*0.00*	
Differentiated Assistance Carryover	0000	9780	*21,135,436.00*		*21,135,436.00*			*0.00*	
Spec High School (IPOLY) Carryover	0000	9780	*4,279,421.00*		*4,279,421.00*			*0.00*	
Unrealized Indirect Costs	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
Unsettled Negotiations	0000	9780	*1,700,000.00*		*1,700,000.00*			*0.00*	
Technology Investment	0000	9780			*0.00*	*34,940,000.00*		*34,940,000.00*	
Part O Carryover	0000	9780			*0.00*	*3,500,000.00*		*3,500,000.00*	
Specialized High School (IPOLY) Carryover	0000	9780			*0.00*	*4,279,421.00*		*4,279,421.00*	
Differentiated Assistance Carryover	0000	9780			*0.00*	*6,000,000.00*		*6,000,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	78,160,156.00	0.00	78,160,156.00	72,919,544.00	0.00	72,919,544.00	-6.7%
Unassigned/Unappropriated Amount		9790	1,246,773.54	0.00	1,246,773.54	12,290.54	0.00	12,290.54	-99.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	1,989,017.37	1,716,587.37
6300	Lottery: Instructional Materials	165,329.31	165,329.31
6318	Antibias Education Grant	24,906.42	24,906.42
6332	CA Community Schools Partnership Act - Implementation Grant	2,446,720.00	0.00
6333	CA Community Schools Partnership Act - Coordination Grant	159,433.00	0.00
6500	Special Education	2,344,429.97	2,085,496.97
6546	Mental Health-Related Services	9,634.00	9,634.00
6620	Reversing Opioid Overdoses	1,169,698.20	1,130,797.20
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	880,714.00	0.00
7085	Learning Communities for School Success Program	0.00	127,948.00
7339	Dual Enrollment Opportunities	200,000.00	20,000.00
7399	LCFF Equity Multiplier	6,024,012.00	0.00
7435	Learning Recovery Emergency Block Grant	1,481,528.19	70,291.19
7810	Other Restricted State	17,913,455.57	17,083,469.57
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	47,743,614.08	47,833,614.08
9010	Other Restricted Local	58,533,185.72	51,190,867.72
Total, Restricted Balance		141,085,677.83	121,458,941.83

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,032.80	145,032.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,032.80	145,032.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,032.80	145,032.80	0.0%
2) Ending Balance, June 30 (E + F1e)			145,032.80	145,032.80	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	145,032.80	145,032.80	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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	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		
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			0.00		
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 (G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	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					
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			0.00	0.00	0.0%
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	2025-26 Estimated Actuals	2026-27 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%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,032.80	145,032.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,032.80	145,032.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,032.80	145,032.80	0.0%
2) Ending Balance, June 30 (E + F1e)			145,032.80	145,032.80	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	145,032.80	145,032.80	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	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	145,032.80	145,032.80
Total, Restricted Balance		145,032.80	145,032.80

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,894,558.00	7,714,242.00	-2.3%
3) Other State Revenue		8300-8599	23,144,642.00	27,261,094.00	17.8%
4) Other Local Revenue		8600-8799	2,363.00	0.00	-100.0%
5) TOTAL, REVENUES			31,041,563.00	34,975,336.00	12.7%
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	31,039,200.00	34,975,336.00	12.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,039,200.00	34,975,336.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,363.00	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)			2,363.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,363.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,363.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,363.00)	0.00	-100.0%
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	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			0.00		
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					
(G10 + H2) - (I6 + J2)			0.00		
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	7,894,558.00	7,714,242.00	-2.3%
TOTAL, FEDERAL REVENUE			7,894,558.00	7,714,242.00	-2.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	22,353,438.00	26,346,919.00	17.9%
Prior Years	6500	8319	791,204.00	914,175.00	15.5%
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			23,144,642.00	27,261,094.00	17.8%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,363.00	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			2,363.00	0.00	-100.0%
TOTAL, REVENUES			31,041,563.00	34,975,336.00	12.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,894,558.00	7,714,242.00	-2.3%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	23,144,642.00	27,261,094.00	17.8%
To County Offices	6500	7222	0.00	0.00	0.0%
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)			31,039,200.00	34,975,336.00	12.7%
TOTAL, EXPENDITURES			31,039,200.00	34,975,336.00	12.7%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Function

19 10199 0000000
Form 10
H8BEAE6WN9(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,894,558.00	7,714,242.00	-2.3%
3) Other State Revenue		8300-8599	23,144,642.00	27,261,094.00	17.8%
4) Other Local Revenue		8600-8799	2,363.00	0.00	-100.0%
5) TOTAL, REVENUES			31,041,563.00	34,975,336.00	12.7%
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	31,039,200.00	34,975,336.00	12.7%
10) TOTAL, EXPENDITURES			31,039,200.00	34,975,336.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,363.00	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)			2,363.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,363.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,363.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,363.00)	0.00	-100.0%
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	80,221,509.00	75,555,837.00	-5.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			80,221,509.00	75,555,837.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	557,326.00	469,092.00	-15.8%
2) Classified Salaries		2000-2999	6,219,695.00	5,656,773.00	-9.1%
3) Employee Benefits		3000-3999	3,882,919.00	3,832,123.00	-1.3%
4) Books and Supplies		4000-4999	820,583.00	486,631.00	-40.7%
5) Services and Other Operating Expenditures		5000-5999	76,779,785.62	63,863,369.00	-16.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	368,977.00	407,422.00	10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,915,012.00	2,356,602.00	23.1%
9) TOTAL, EXPENDITURES			90,544,297.62	77,072,012.00	-14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,322,788.62)	(1,516,175.00)	-85.3%
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)			(10,322,788.62)	(1,516,175.00)	-85.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,213,113.18	1,890,324.56	-84.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,213,113.18	1,890,324.56	-84.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,213,113.18	1,890,324.56	-84.5%
2) Ending Balance, June 30 (E + F1e)			1,890,324.56	374,149.56	-80.2%
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	3,678,685.56	2,162,510.56	-41.2%
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	(1,788,361.00)	(1,788,361.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			0.00		
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					
(G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	53,841,541.00	55,162,908.00	2.5%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,379,968.00	20,392,929.00	-22.7%
TOTAL, OTHER STATE REVENUE			80,221,509.00	75,555,837.00	-5.8%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			80,221,509.00	75,555,837.00	-5.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	440,076.00	469,092.00	6.6%
Other Certificated Salaries		1900	117,250.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			557,326.00	469,092.00	-15.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	91,214.00	97,440.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	1,143,351.00	1,126,000.00	-1.5%
Clerical, Technical and Office Salaries		2400	4,985,130.00	4,433,333.00	-11.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,219,695.00	5,656,773.00	-9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	163,063.00	175,535.00	7.6%
PERS		3201-3202	1,804,601.00	1,858,302.00	3.0%
OASDI/Medicare/Alternative		3301-3302	473,201.00	426,063.00	-10.0%
Health and Welfare Benefits		3401-3402	1,045,699.00	1,009,572.00	-3.5%
Unemployment Insurance		3501-3502	3,575.00	3,059.00	-14.4%
Workers' Compensation		3601-3602	385,183.00	359,592.00	-6.6%
OPEB, Allocated		3701-3702	333.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	3,353.00	0.00	-100.0%
Other Employee Benefits		3901-3902	3,911.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,882,919.00	3,832,123.00	-1.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	667,183.00	484,131.00	-27.4%
Noncapitalized Equipment		4400	153,400.00	2,500.00	-98.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			820,583.00	486,631.00	-40.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	35,857,181.36	26,814,071.00	-25.2%
Travel and Conferences		5200	257,766.00	71,800.00	-72.1%
Dues and Memberships		5300	29,430.00	29,430.00	0.0%
Insurance		5400-5450	25,801.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	599,434.00	95,792.00	-84.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,822,622.00	2,198,440.00	-22.1%
Professional/Consulting Services and Operating Expenditures		5800	37,169,097.26	34,637,995.00	-6.8%
Communications		5900	18,454.00	15,841.00	-14.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,779,785.62	63,863,369.00	-16.8%
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	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 (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	104,132.00	105,333.00	1.2%
Other Debt Service - Principal		7439	264,845.00	302,089.00	14.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			368,977.00	407,422.00	10.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,915,012.00	2,356,602.00	23.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,915,012.00	2,356,602.00	23.1%
TOTAL, EXPENDITURES			90,544,297.62	77,072,012.00	-14.9%
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%
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%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Function

19 10199 0000000
Form 12
H8BEAE6WN9(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	80,221,509.00	75,555,837.00	-5.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			80,221,509.00	75,555,837.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		37,743,936.96	27,564,071.00	-27.0%
2) Instruction - Related Services	2000-2999		50,160,875.66	46,399,339.00	-7.5%
3) Pupil Services	3000-3999		154,775.00	172,320.00	11.3%
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		1,915,012.00	2,356,602.00	23.1%
8) Plant Services	8000-8999		200,721.00	172,258.00	-14.2%
9) Other Outgo	9000-9999	Except 7600-7699	368,977.00	407,422.00	10.4%
10) TOTAL, EXPENDITURES			90,544,297.62	77,072,012.00	-14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,322,788.62)	(1,516,175.00)	-85.3%
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)			(10,322,788.62)	(1,516,175.00)	-85.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,213,113.18	1,890,324.56	-84.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,213,113.18	1,890,324.56	-84.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,213,113.18	1,890,324.56	-84.5%
2) Ending Balance, June 30 (E + F1e)			1,890,324.56	374,149.56	-80.2%
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	3,678,685.56	2,162,510.56	-41.2%
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	(1,788,361.00)	(1,788,361.00)	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	374,149.56	374,149.56
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	1,516,175.00	0.00
7810	Other Restricted State	1,788,361.00	1,788,361.00
Total, Restricted Balance		3,678,685.56	2,162,510.56

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Forest Reserve Fund
Expenditures by Object

19 10199 0000000
Form 16
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	660,000.00	660,000.00	0.0%
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			660,000.00	660,000.00	0.0%
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	561,000.00	561,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			561,000.00	561,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,000.00	99,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,000.00	99,000.00	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			(99,000.00)	(99,000.00)	0.0%
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	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			0.00		
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					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	99,000.00	99,000.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	561,000.00	561,000.00	0.0%
TOTAL, FEDERAL REVENUE			660,000.00	660,000.00	0.0%
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			660,000.00	660,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	561,000.00	561,000.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		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)			561,000.00	561,000.00	0.0%
TOTAL, EXPENDITURES			561,000.00	561,000.00	0.0%
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	99,000.00	99,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,000.00	99,000.00	0.0%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Forest Reserve Fund
Expenditures by Function

19 10199 0000000
Form 16
H8BEAE6WN9(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	660,000.00	660,000.00	0.0%
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			660,000.00	660,000.00	0.0%
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	561,000.00	561,000.00	0.0%
10) TOTAL, EXPENDITURES			561,000.00	561,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			99,000.00	99,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,000.00	99,000.00	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			(99,000.00)	(99,000.00)	0.0%
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 17
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,482,454.50	229,482,454.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			229,482,454.50	229,482,454.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,482,454.50	229,482,454.50	0.0%
2) Ending Balance, June 30 (E + F1e)			229,482,454.50	229,482,454.50	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	229,482,454.50	229,482,454.50	0.0%
Compensated Absences	0000	9780	*23,786,577.00*		
Pension Obligations	0000	9780	*185,695,877.50*		
BEST Upgrade	0000	9780	*20,000,000.00*		
Compensated Absences	0000	9780		*23,786,577.00*	
Pension Obligations	0000	9780		*185,695,877.50*	
BEST Upgrade	0000	9780		*20,000,000.00*	
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Cash					
a) in County Treasury		9110	0.00		
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		
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			0.00		
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					
(G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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%
CONTRIBUTIONS					
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	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,482,454.50	229,482,454.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			229,482,454.50	229,482,454.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,482,454.50	229,482,454.50	0.0%
2) Ending Balance, June 30 (E + F1e)			229,482,454.50	229,482,454.50	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	229,482,454.50	229,482,454.50	0.0%
Compensated Absences	0000	9780	*23,786,577.00*		
Pension Obligations	0000	9780	*185,695,877.50*		
BEST Upgrade	0000	9780	*20,000,000.00*		
Compensated Absences	0000	9780		*23,786,577.00*	
Pension Obligations	0000	9780		*185,695,877.50*	
BEST Upgrade	0000	9780		*20,000,000.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	469,000.00	0.00	-100.0%
5) TOTAL, REVENUES			469,000.00	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	5,821.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,223,878.00	12,627,815.00	931.8%
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			1,229,699.00	12,627,815.00	926.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(760,699.00)	(12,627,815.00)	1,560.0%
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)			(760,699.00)	(12,627,815.00)	1,560.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,278,238.64	17,517,539.64	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,278,238.64	17,517,539.64	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,278,238.64	17,517,539.64	-4.2%
2) Ending Balance, June 30 (E + F1e)			17,517,539.64	4,889,724.64	-72.1%
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	17,517,539.64	4,889,724.64	-72.1%
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	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			0.00		
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 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					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
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	469,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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			469,000.00	0.00	-100.0%
TOTAL, REVENUES			469,000.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	821.00	0.00	-100.0%
Noncapitalized Equipment		4400	5,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,821.00	0.00	-100.0%
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	1,223,878.00	12,627,815.00	931.8%
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			1,223,878.00	12,627,815.00	931.8%
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			1,229,699.00	12,627,815.00	926.9%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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 + e)			0.00	0.00	0.0%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Function

19 10199 0000000
Form 35
H8BEAE6WN9(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	469,000.00	0.00	-100.0%
5) TOTAL, REVENUES			469,000.00	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		1,229,699.00	12,627,815.00	926.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,229,699.00	12,627,815.00	926.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(760,699.00)	(12,627,815.00)	1,560.0%
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)			(760,699.00)	(12,627,815.00)	1,560.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,278,238.64	17,517,539.64	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,278,238.64	17,517,539.64	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,278,238.64	17,517,539.64	-4.2%
2) Ending Balance, June 30 (E + F1e)			17,517,539.64	4,889,724.64	-72.1%
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	17,517,539.64	4,889,724.64	-72.1%
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	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	17,517,539.64	4,889,724.64
Total, Restricted Balance		17,517,539.64	4,889,724.64

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	2,734,773.00	0.00	-100.0%
5) TOTAL, REVENUES			2,734,773.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	119,952.00	138,287.00	15.3%
3) Employee Benefits		3000-3999	76,393.00	85,775.00	12.3%
4) Books and Supplies		4000-4999	81,400.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	744,649.00	972,000.00	30.5%
6) Capital Outlay		6000-6999	2,363,829.00	6,308,599.00	166.9%
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			3,386,223.00	7,504,661.00	121.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(651,450.00)	(7,504,661.00)	1,052.0%
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)			(651,450.00)	(7,504,661.00)	1,052.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,470,381.47	43,818,931.47	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,470,381.47	43,818,931.47	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,470,381.47	43,818,931.47	-1.5%
2) Ending Balance, June 30 (E + F1e)			43,818,931.47	36,314,270.47	-17.1%
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	43,818,931.47	36,314,270.47	-17.1%
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	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			0.00		
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 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					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
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	2,734,773.00	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	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			2,734,773.00	0.00	-100.0%
TOTAL, REVENUES			2,734,773.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	119,952.00	138,287.00	15.3%
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			119,952.00	138,287.00	15.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,791.00	47,045.00	12.6%
OASDI/Medicare/Alternative		3301-3302	9,176.00	10,579.00	15.3%
Health and Welfare Benefits		3401-3402	19,522.00	19,965.00	2.3%
Unemployment Insurance		3501-3502	60.00	69.00	15.0%
Workers' Compensation		3601-3602	5,350.00	8,117.00	51.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	24.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	470.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,393.00	85,775.00	12.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,527.00	0.00	-100.0%
Noncapitalized Equipment		4400	36,873.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			81,400.00	0.00	-100.0%
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	(1,998.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	746,647.00	972,000.00	30.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			744,649.00	972,000.00	30.5%
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	2,363,829.00	6,308,599.00	166.9%
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			2,363,829.00	6,308,599.00	166.9%
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			3,386,223.00	7,504,661.00	121.6%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
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	2025-26 Estimated Actuals	2026-27 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	2,734,773.00	0.00	-100.0%
5) TOTAL, REVENUES			2,734,773.00	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		3,386,223.00	7,504,661.00	121.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,386,223.00	7,504,661.00	121.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(651,450.00)	(7,504,661.00)	1,052.0%
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)			(651,450.00)	(7,504,661.00)	1,052.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,470,381.47	43,818,931.47	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,470,381.47	43,818,931.47	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,470,381.47	43,818,931.47	-1.5%
2) Ending Balance, June 30 (E + F1e)			43,818,931.47	36,314,270.47	-17.1%
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	43,818,931.47	36,314,270.47	-17.1%
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	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	43,818,931.47	36,314,270.47
Total, Restricted Balance		43,818,931.47	36,314,270.47

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	12,391,497.00	12,854,997.00	3.7%
5) TOTAL, REVENUES			12,391,497.00	12,854,997.00	3.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	679,676.00	738,617.00	8.7%
3) Employee Benefits		3000-3999	417,101.00	436,022.00	4.5%
4) Books and Supplies		4000-4999	39,100.00	23,000.00	-41.2%
5) Services and Other Operating Expenses		5000-5999	16,252,911.00	17,321,992.00	6.6%
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			17,388,788.00	18,519,631.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,997,291.00)	(5,664,634.00)	13.4%
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 NET POSITION (C + D4)			(4,997,291.00)	(5,664,634.00)	13.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	34,579,315.54	29,582,024.54	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,579,315.54	29,582,024.54	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,579,315.54	29,582,024.54	-14.5%
2) Ending Net Position, June 30 (E + F1e)			29,582,024.54	23,917,390.54	-19.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	29,582,024.54	23,917,390.54	-19.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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			0.00		
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) 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	0.00		
7) TOTAL, LIABILITIES			0.00		
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 (G11 + H2) - (I7 + J2)			0.00		
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	1,395,000.00	1,860,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	10,996,497.00	10,994,997.00	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			12,391,497.00	12,854,997.00	3.7%
TOTAL, REVENUES			12,391,497.00	12,854,997.00	3.7%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	154,140.00	168,433.00	9.3%
Clerical, Technical and Office Salaries		2400	525,536.00	570,184.00	8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			679,676.00	738,617.00	8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	236,799.00	251,277.00	6.1%
OASDI/Medicare/Alternative		3301-3302	51,996.00	56,505.00	8.7%
Health and Welfare Benefits		3401-3402	93,737.00	84,514.00	-9.8%
Unemployment Insurance		3501-3502	340.00	369.00	8.5%
Workers' Compensation		3601-3602	29,752.00	43,357.00	45.7%
OPEB, Allocated		3701-3702	122.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	2,355.00	0.00	-100.0%
Other Employee Benefits		3901-3902	2,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			417,101.00	436,022.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,100.00	10,000.00	-70.7%
Noncapitalized Equipment		4400	5,000.00	13,000.00	160.0%
TOTAL, BOOKS AND SUPPLIES			39,100.00	23,000.00	-41.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	9,000.00	0.0%
Dues and Memberships		5300	1,600.00	1,600.00	0.0%
Insurance		5400-5499	7,099,391.00	7,853,299.00	10.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,900.00	4,400.00	-36.2%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	9,132,820.00	9,450,393.00	3.5%
Communications		5900	2,700.00	2,800.00	3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,252,911.00	17,321,992.00	6.6%
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			17,388,788.00	18,519,631.00	6.5%
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	2025-26 Estimated Actuals	2026-27 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	12,391,497.00	12,854,997.00	3.7%
5) TOTAL, REVENUES			12,391,497.00	12,854,997.00	3.7%
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		17,388,788.00	18,519,631.00	6.5%
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			17,388,788.00	18,519,631.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,997,291.00)	(5,664,634.00)	13.4%
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 NET POSITION (C + D4)			(4,997,291.00)	(5,664,634.00)	13.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	34,579,315.54	29,582,024.54	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,579,315.54	29,582,024.54	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,579,315.54	29,582,024.54	-14.5%
2) Ending Net Position, June 30 (E + F1e)			29,582,024.54	23,917,390.54	-19.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	29,582,024.54	23,917,390.54	-19.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	29,582,024.54	23,917,390.54
Total, Restricted Net Position		29,582,024.54	23,917,390.54

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Warrant/Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 76
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			0.00		
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	0.00		
4) TOTAL, LIABILITIES			0.00		
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	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Los Angeles County Office of Education
Los Angeles County

2026-27 Budget, July 1
AVERAGE DAILY ATTENDANCE

19 10199 0000000
Form A
H8BEAE6WN9(2026-27)

Description	2025-26 Estimated Actuals			2026-27 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	507.53	554.59	554.59	554.59	554.59	554.59
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	44.33	44.33	44.01	34.48	34.48	38.94
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	551.86	598.92	598.60	589.07	589.07	593.53
2. District Funded County Program ADA						
a. County Community Schools	85.71	88.23	88.23	98.10	98.10	98.10
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	1,001.57	1,120.86	1,120.86	1,001.01	1,001.01	1,001.01
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)	1,087.28	1,209.09	1,209.09	1,099.11	1,099.11	1,099.11
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,639.14	1,808.01	1,807.69	1,688.18	1,688.18	1,692.64
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	1,156,906.34	1,156,906.34	1,156,906.34	1,122,232.79	1,122,232.79	1,122,232.79
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
Schedule of Capital Assets

19 10199 0000000
Form ASSET
H8BEAE6WN9(2026-27)

	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	582,587.00	(110,230.00)	472,357.00	1,529,512.00	672,873.00	1,328,996.00
Total capital assets not being depreciated	15,440,320.00	(110,230.00)	15,330,090.00	1,529,512.00	672,873.00	16,186,729.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	127,095,382.00	(296,965.00)	126,798,417.00	874,773.00	0.00	127,673,190.00
Equipment	98,620,045.00	2,298,417.00	100,918,462.00	1,874,303.00	10,362,451.00	92,430,314.00
Total capital assets being depreciated	225,715,427.00	2,001,452.00	227,716,879.00	2,749,076.00	10,362,451.00	220,103,504.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	(44,214,949.00)	(207,001.00)	(44,421,950.00)	(3,504,905.00)	0.00	(47,926,855.00)
Equipment	(91,180,523.00)	(188,969.00)	(91,369,492.00)	(7,874,574.00)	(9,810,060.00)	(89,434,006.00)
Total accumulated depreciation	(135,395,472.00)	(395,970.00)	(135,791,442.00)	(11,379,479.00)	(9,810,060.00)	(137,360,861.00)
Total capital assets being depreciated, net excluding lease and subscription assets	90,319,955.00	1,605,482.00	91,925,437.00	(8,630,403.00)	552,391.00	82,742,643.00
Lease Assets	35,300,300.00	0.00	35,300,300.00	1,310,504.00	1,002,935.00	35,607,869.00
Accumulated amortization for lease assets	(12,417,658.00)	0.00	(12,417,658.00)	(4,047,040.00)	(633,433.00)	(15,831,265.00)
Total lease assets, net	22,882,642.00	0.00	22,882,642.00	(2,736,536.00)	369,502.00	19,776,604.00
Subscription Assets	4,584,150.00	0.00	4,584,150.00	0.00	0.00	4,584,150.00
Accumulated amortization for subscription assets	(1,710,549.00)	0.00	(1,710,549.00)	(1,137,780.00)	0.00	(2,848,329.00)
Total subscription assets, net	2,873,601.00	0.00	2,873,601.00	(1,137,780.00)	0.00	1,735,821.00
Governmental activity capital assets, net	131,516,518.00	1,495,252.00	133,011,770.00	(10,975,207.00)	1,594,766.00	120,441,797.00
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

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

19 10199 0000000
Form CASH
H8BEAE6WN9(2026-27)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			226,000,000.00	171,918,597.00	175,309,801.00	176,405,782.00	160,410,856.00	163,740,923.00	232,779,810.00	246,632,773.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		4,671,406.00	4,671,406.00	8,440,233.00	8,408,538.00	8,408,538.00	8,440,233.00	8,408,538.00	8,725,903.00
Property Taxes	8020-8079		1,365,647.00	4,599,055.00	(125,000.00)	1,120,323.00	1,727,008.00	59,841,198.00	16,961,901.00	6,471,604.00
Miscellaneous Funds	8080-8099		0.00	3,000.00	8,824.00	2,380.00	9,526.00	0.00	525,530.00	(14,104,654.00)
Federal Revenue	8100-8299		7,911,089.00	11,138,647.00	9,967,143.00	18,751,263.00	19,846,663.00	27,910,661.00	19,936,645.00	17,074,016.00
Other State Revenue	8300-8599		1,041,613.00	1,229,738.00	5,247,999.00	2,728,389.00	3,504,629.00	5,549,116.00	5,133,455.00	3,388,453.00
Other Local Revenue	8600-8799		2,868,043.00	5,128,356.00	33,417,255.00	7,209,964.00	11,514,028.00	24,036,518.00	10,914,004.00	13,116,996.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00					
All Other Financing Sources	8930-8979		0.00	0.00	0.00					
TOTAL RECEIPTS			17,857,798.00	26,770,202.00	56,956,454.00	38,220,857.00	45,010,392.00	125,777,726.00	61,880,073.00	34,672,318.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,872,560.00	5,446,226.00	6,046,799.00	7,817,894.00	4,832,313.00	8,508,957.00	5,932,908.00	8,102,039.00
Classified Salaries	2000-2999		6,725,678.00	9,287,780.00	9,038,058.00	11,743,827.00	8,029,933.00	13,075,616.00	9,598,656.00	12,021,682.00
Employee Benefits	3000-3999		4,532,389.00	5,977,365.00	7,411,700.00	11,395,940.00	7,372,852.00	12,318,521.00	9,148,537.00	10,709,143.00
Books and Supplies	4000-4999		379,325.00	1,011,420.00	1,076,162.00	994,033.00	904,748.00	1,065,082.00	1,021,541.00	1,150,634.00
Services	5000-5999		10,257,335.00	14,117,873.00	25,762,193.00	25,179,568.00	24,522,753.00	25,444,512.00	26,587,873.00	24,684,840.00
Capital Outlay	6000-6999		1,235.00	45,646.00	448,937.00	127,276.00	168,741.00	432,602.00	657,232.00	476,001.00
Other Outgo	7000-7499		655,408.00	762,604.00	1,240,872.00	1,471,191.00	1,494,750.00	3,393,104.00	886,063.00	1,325,121.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00					

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			26,423,930.00	36,648,914.00	51,024,721.00	58,729,729.00	47,326,090.00	64,238,394.00	53,832,810.00	58,469,460.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	(11,044,255.00)	(15,755.00)	(5,015.00)	5,039.00	(5,000.00)	(1,077.00)
Accounts Receivable	9200-9299		10,634,727.00	16,807,644.00	11,268,582.00	3,857,934.00	1,483,478.00	3,994,636.00	4,559,272.00	4,366,333.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330		(775,000.00)							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	9,859,727.00	16,807,644.00	224,327.00	3,842,179.00	1,478,463.00	3,999,675.00	4,554,272.00	4,365,256.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		55,875,948.00	4,025,728.00	5,696,079.00	(464,767.00)	(4,167,302.00)	(2,318,980.00)	(546,928.00)	(2,801,770.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		(500,950.00)	(488,000.00)	(636,000.00)	(207,000.00)	0.00	(1,180,900.00)	(704,500.00)	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	55,374,998.00	3,537,728.00	5,060,079.00	(671,767.00)	(4,167,302.00)	(3,499,880.00)	(1,251,428.00)	(2,801,770.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(45,515,271.00)	13,269,916.00	(4,835,752.00)	4,513,946.00	5,645,765.00	7,499,555.00	5,805,700.00	7,167,026.00
E. NET INCREASE/DECREASE (B - C + D)			(54,081,403.00)	3,391,204.00	1,095,981.00	(15,994,926.00)	3,330,067.00	69,038,887.00	13,852,963.00	(16,630,116.00)
F. ENDING CASH (A + E)			171,918,597.00	175,309,801.00	176,405,782.00	160,410,856.00	163,740,923.00	232,779,810.00	246,632,773.00	230,002,657.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		230,002,657.00	197,280,066.00	228,259,125.00	243,175,313.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	8,773,082.00	8,772,347.00	8,842,090.00	8,839,711.00	0.00		95,402,025.00	95,402,025.00
Property Taxes	8020-8079	844,072.00	47,005,698.00	41,634,936.00	12,812,934.00			194,259,376.00	194,259,376.00
Miscellaneous Funds	8080-8099	(26,560,129.00)	3,818.00	59,205.00	(41,541,567.00)			(81,594,067.00)	(81,594,067.00)
Federal Revenue	8100-8299	20,970,360.00	25,255,171.00	22,532,320.00	57,192,973.00			258,486,951.00	258,486,951.00
Other State Revenue	8300-8599	3,841,862.00	3,233,531.00	5,214,825.00	13,038,052.00			53,151,662.00	53,151,662.00
Other Local Revenue	8600-8799	11,612,772.00	9,668,892.00	15,295,918.00	21,610,475.00			166,393,221.00	166,393,221.00
Interfund Transfers In	8900-8929				99,000.00			99,000.00	99,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		19,482,019.00	93,939,457.00	93,579,294.00	72,051,578.00	0.00	0.00	686,198,168.00	686,198,168.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,826,902.00	7,448,662.00	12,507,145.00	6,359,420.00	0.00		83,701,825.00	83,701,825.00
Classified Salaries	2000-2999	10,804,703.00	11,252,080.00	19,992,027.00	10,307,585.00			131,877,625.00	131,877,625.00
Employee Benefits	3000-3999	10,159,998.00	10,677,708.00	17,745,182.00	15,417,931.00			122,867,266.00	122,867,266.00
Books and Supplies	4000-4999	794,519.00	1,395,211.00	2,024,016.00	3,160,483.00			14,977,174.00	14,977,174.00
Services	5000-5999	26,138,203.00	29,778,929.00	25,406,199.00	73,086,297.00			330,966,575.00	330,966,575.00
Capital Outlay	6000-6999	(1,026,737.00)	903,803.00	815,042.00	905,090.00			3,954,868.00	3,954,868.00
Other Outgo	7000-7499	1,652,460.00	2,684,963.00	3,106,838.00	22,176,728.00			40,850,102.00	40,850,102.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		55,350,048.00	64,141,356.00	81,596,449.00	131,413,534.00	0.00	0.00	729,195,435.00	729,195,435.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	930,502.00	(6,883.00)	100.00	11,065,220.00			922,876.00	
Accounts Receivable	9200-9299	1,343,005.00	(690,021.00)	(1,304,502.00)	(47,732,763.00)			8,588,325.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				775,000.00			0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,273,507.00	(696,904.00)	(1,304,402.00)	(35,892,543.00)	0.00	0.00	9,511,201.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(878,131.00)	(1,887,212.00)	(4,241,045.00)	(51,159,375.00)	(23,500,000.00)		(26,367,755.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	6,200.00	9,350.00	3,300.00	448,300.00	(6,325,000.00)		(9,575,200.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(871,931.00)	(1,877,862.00)	(4,237,745.00)	(50,711,075.00)	(29,825,000.00)	0.00	(35,942,955.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		3,145,438.00	1,180,958.00	2,933,343.00	14,818,532.00	29,825,000.00	0.00	45,454,156.00	
E. NET INCREASE/DECREASE (B - C + D)		(32,722,591.00)	30,979,059.00	14,916,188.00	(44,543,424.00)	29,825,000.00	0.00	2,456,889.00	(42,997,267.00)
F. ENDING CASH (A + E)		197,280,066.00	228,259,125.00	243,175,313.00	198,631,889.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								228,456,889.00	

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: Downey, California

Date: June 9, 2026

Time: 3:00 p.m.

Adoption Date: June 16, 2026

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: Debra Duardo, MSW, Ed.D.

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Lesley Jiang

Title: Interim Director, Accounting & Budget Development

Telephone: (562) 803-8438

E-mail: Jiang_Lesley@lacoe.edu

To update our mailing database, please complete the following:

Superintendent's Name: Debra Duardo, MSW, Ed.D.

Chief Business Official's Name: Mr. David D. Hart

CBO's Title: Chief Financial Officer

CBO's Telephone: (562) 922-6124

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.	X	
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	**06/16/2026**	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a county office of education (COE) is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the COE for the cost of those claims.

To the Superintendent of Public Instruction:

◉ This COE is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

- Total liabilities actuarially determined: $ 24,354,000.00
- Less: Amount of total liabilities reserved in budget: $ 24,354,000.00
- Estimated accrued but unfunded liabilities: $ 0.00

○ This COE is self-insured for workers' compensation claims through the joint powers agency identified below:

○ This COE is not self-insured for workers' compensation claims.

Signature (Original signature required)

	06/16/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Debra Duardo, MSW, Ed.D.	Superintendent
Printed Name	Title

For additional information on this certification, please contact:

James McGuirk, MPA, SIP, RMP	Risk Management Officer
Name	Title
McGuirk_James@lacoe.edu	(562) 401-5760
Email	Telephone

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

19 10199 0000000
Form DEBT
H8BEAE6WN9(2026-27)

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			0.00			0.00	
Leases Payable	24,784,010.00		24,784,010.00	1,310,504.00	4,180,473.00	21,914,041.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	346,115,315.00		346,115,315.00	61,069,605.00	109,380,554.00	297,804,366.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	23,786,577.00		23,786,577.00	0.00	0.00	23,786,577.00	
Subscription Liability	2,598,103.00		2,598,103.00		913,895.00	1,684,208.00	
Governmental activities long-term liabilities	397,284,005.00	0.00	397,284,005.00	62,380,109.00	114,474,922.00	345,189,192.00	0.00
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

Budget, July 1
2025-26 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

19 10199 0000000
Form ESMOE
H8BEAE6WN9(2026-27)

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	781,601,559.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	272,659,447.00
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	49,280,252.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	4,668,369.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,970,880.00
4. Other Transfers Out	All	9200	7200-7299	38,003,036.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	73,990,663.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	17,593,078.00
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)				185,506,278.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 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)				323,435,834.37

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	598.92
B. Expenditures per ADA (Line I.E divided by Line II.A)	540,031.78

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.)	258,773,201.83	461,148.00
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)	258,773,201.83	461,148.00
B. Required effort (Line A.2 times 90%)	232,895,881.65	415,033.20
C. Current year expenditures (Line I.E and Line II.B)	323,435,834.37	540,031.78
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.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	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

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) — 33,365,300.00
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.

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) — 301,741,325.00

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) — 11.06%

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. Retain supporting documentation. — 120,000.00

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) — 29,963,728.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 8,656,667.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	250,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	1,163,860.00
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)	2,221,927.57
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)	56,661.49
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	120,000.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	42,433,044.23
9. Carry-Forward Adjustment (Part IV, Line F)	(3,279,820.04)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,153,224.20
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	52,016,618.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	125,325,930.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	56,639,870.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	959,428.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	43,741,327.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	22,107,623.61
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	10,213,458.00
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)	40,269,248.06
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)	81,903,940.00
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)	17,867,833.43
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)	2,337,297.51
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	120,000.00
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)	0.00
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)	52,403,127.26
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)	505,665,702.40
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)	8.39%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.74%

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)	42,433,044.23
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	194,403.08
2. Carry-forward adjustment amount deferred from prior year(s), if any	(737,306.07)
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 (10.23%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.23%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.41%) times Part III, Line B19); zero if positive	(9,839,460.11)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(9,839,460.11)
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:	6.45%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-4919730.06) is applied to the current year calculation and the remainder ($-4919730.05) is deferred to one or more future years:	7.42%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-3279820.04) is applied to the current year calculation and the remainder ($-6559640.07) is deferred to one or more future years:	7.74%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(3,279,820.04)

Approved indirect cost rate:	10.23%
Highest rate used in any program:	12.41%

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	5,656,745.00	578,684.00	10.23%
01	3025	3,667,897.00	375,226.00	10.23%
01	3060	2,320,119.00	237,348.00	10.23%
01	3061	475,053.00	48,598.00	10.23%
01	3110	50.00	5.00	10.00%
01	3182	2,133,810.00	218,288.00	10.23%
01	3183	2,909,160.00	297,606.00	10.23%
01	3310	494,965.00	50,635.00	10.23%
01	3326	515,835.00	52,771.00	10.23%
01	3327	105,480.00	10,791.00	10.23%
01	3395	64,770.00	6,623.00	10.23%
01	3410	1,190,783.00	121,817.00	10.23%
01	3724	2,537,020.00	259,537.00	10.23%
01	4035	102,366.00	10,472.00	10.23%
01	4037	1,660,610.00	169,880.00	10.23%
01	4038	89,896.00	7,191.00	8.00%
01	4123	1,306,056.00	133,609.00	10.23%
01	4127	471,007.00	47,161.00	10.01%
01	4201	1,098.00	112.00	10.20%
01	4203	19,473.00	1,966.00	10.10%
01	4204	421,499.00	43,120.00	10.23%
01	4610	102,583.00	7,417.00	7.23%
01	5035	1,485,702.00	184,338.00	12.41%
01	5210	37,341,759.00	3,923,807.00	10.51%
01	5454	694,557.00	43,063.00	6.20%
01	5630	429,951.00	43,986.00	10.23%
01	5632	17,323.00	1,772.00	10.23%
01	5633	18,453.00	1,888.00	10.23%
01	5810	624,134.00	49,931.00	8.00%
01	6010	97,721.00	9,997.00	10.23%
01	6018	2,073,161.00	212,085.00	10.23%
01	6266	2,000,957.61	204,698.00	10.23%
01	6318	172,897.00	17,687.00	10.23%
01	6332	5,983,453.00	612,107.71	10.23%
01	6333	567,988.00	58,105.00	10.23%
01	6334	2,996,930.00	306,586.00	10.23%

01	6383	771,552.00	78,930.00	10.23%
01	6387	311,019.00	31,818.00	10.23%
01	6388	76,923.00	3,077.00	4.00%
01	6500	16,840,548.00	1,722,787.00	10.23%
01	6520	237,227.00	24,268.00	10.23%
01	6545	680,396.00	69,604.00	10.23%
01	6546	768,928.00	78,661.00	10.23%
01	6680	57,088.00	5,841.00	10.23%
01	6685	65,369.00	6,688.00	10.23%
01	6695	308,843.00	31,596.00	10.23%
01	6762	685,672.95	70,143.00	10.23%
01	6770	423,880.21	4,238.00	1.00%
01	7085	682,313.25	69,801.00	10.23%
01	7311	170,275.06	17,419.00	10.23%
01	7365	1,069,615.00	109,422.00	10.23%
01	7366	5,621,455.00	575,075.00	10.23%
01	7370	891,682.00	91,220.00	10.23%
01	7399	168,135.00	17,200.00	10.23%
01	7412	239,424.72	24,493.00	10.23%
01	7413	89,421.61	9,148.00	10.23%
01	7435	358,167.00	36,641.00	10.23%
01	7810	15,367,085.00	1,454,219.00	9.46%
01	8150	3,875,045.00	396,417.00	10.23%
01	9010	79,755,425.00	8,162,346.00	10.23%
12	5066	165,023.80	16,284.00	9.87%
12	6054	5,642,403.00	577,218.00	10.23%
12	6057	2,026,342.66	204,238.00	10.08%
12	6105	35,020,005.00	356,198.00	1.02%
12	6127	5,661,230.00	399,498.00	7.06%
12	6128	2,452,763.00	248,261.00	10.12%
12	6160	197,619.75	12,380.00	6.26%
12	7810	1,204,112.05	100,935.00	8.38%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and Ending Balances - All Funds

19 10199 0000000
Form L
H8BEAE6WN9(2026-27)

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	632,785.00		1,448,013.31	2,080,798.31
2. State Lottery Revenue	8560	346,322.00		148,666.00	494,988.00
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. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		979,107.00	0.00	1,596,679.31	2,575,786.31
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	34,667.00		0.00	34,667.00
3. Employee Benefits	3000-3999	60,000.00		0.00	60,000.00
4. Books and Supplies	4000-4999	560,836.00		1,415,713.00	1,976,549.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	42,510.00			42,510.00
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			15,637.00	15,637.00
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)		698,013.00	0.00	1,431,350.00	2,129,363.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	281,094.00	0.00	165,329.31	446,423.31

D. COMMENTS:

B5c: Purchase of printed classroom materials from HMH Education Company for Math 180 at Los Padrinos Juvenile Hall (Contract CT26*1035)

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.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		1,122,232.79	-3.00%	1,088,599.42	-3.00%	1,055,975.07
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	199,001,327.00	1.53%	202,037,691.00	2.15%	206,380,560.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,104,890.00	2.45%	2,156,471.00	2.69%	2,214,494.00
4. Other Local Revenues	8600-8799	74,346,855.00	0.00%	74,346,855.00	0.00%	74,346,855.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,000.00	0.00%	99,000.00	0.00%	99,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,899,434.00)	0.50%	(15,979,434.00)	0.75%	(16,099,934.00)
6. Total (Sum lines A1 thru A5c)		259,652,638.00	1.16%	262,660,583.00	1.63%	266,940,975.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,691,004.00		51,052,177.00
b. Step & Column Adjustment				361,173.00		363,747.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,691,004.00	0.71%	51,052,177.00	0.71%	51,415,924.00
2. Classified Salaries						
a. Base Salaries				93,951,747.00		94,607,060.00
b. Step & Column Adjustment				655,313.00		659,884.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	93,951,747.00	0.70%	94,607,060.00	0.70%	95,266,944.00
3. Employee Benefits	3000-3999	79,766,385.00	1.31%	80,815,289.00	1.35%	81,902,336.00
4. Books and Supplies	4000-4999	9,217,813.00	2.75%	9,471,303.00	2.68%	9,725,134.00
5. Services and Other Operating Expenditures	5000-5999	68,825,747.00	0.23%	68,985,869.00	0.24%	69,153,996.00
6. Capital Outlay	6000-6999	1,337,113.00	0.00%	1,337,113.00	0.00%	1,337,113.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,301,969.00	0.00%	1,301,969.00	0.00%	1,301,969.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,068,609.00)	-1.03%	(21,840,445.00)	0.00%	(21,840,445.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		283,023,169.00	0.96%	285,730,335.00	0.89%	288,262,971.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(23,370,531.00)		(23,069,752.00)		(21,321,996.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		145,741,786.54		122,371,255.54		99,301,503.54
2. Ending Fund Balance (Sum lines C and D1)		122,371,255.54		99,301,503.54		77,979,507.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	48,719,421.00		23,776,821.00		3,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	72,919,544.00		72,987,108.00		73,304,808.00
2. Unassigned/Unappropriated	9790	12,290.54		1,817,574.54		454,699.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		122,371,255.54		99,301,503.54		77,979,507.54
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	72,919,544.00		72,987,108.00		73,304,808.00
c. Unassigned/Unappropriated	9790	12,290.54		1,817,574.54		454,699.54
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		72,931,834.54		74,804,682.54		73,759,507.54

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

LCFF calculator used to predict revenues. COLA applied to Mandated Cost Block Grant. OMMA transfer from unrestricted to restricted adjusted based on required minimum calculation.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	9,066,007.00	0.00%	9,066,007.00	0.00%	9,066,007.00
2. Federal Revenues	8100-8299	258,486,951.00	-0.13%	258,142,905.00	0.00%	258,142,905.00
3. Other State Revenues	8300-8599	51,046,772.00	-2.51%	49,763,669.00	0.00%	49,763,669.00
4. Other Local Revenues	8600-8799	92,046,366.00	-1.10%	91,032,064.00	0.00%	91,032,064.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,899,434.00	0.50%	15,979,434.00	0.75%	16,099,934.00
6. Total (Sum lines A1 thru A5c)		426,545,530.00	-0.60%	423,984,079.00	0.03%	424,104,579.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,010,821.00		32,321,349.00
b. Step & Column Adjustment				228,660.00		230,290.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(918,132.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,010,821.00	-2.09%	32,321,349.00	0.71%	32,551,639.00
2. Classified Salaries						
a. Base Salaries				37,925,878.00		37,958,607.00
b. Step & Column Adjustment				262,927.00		264,761.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(230,198.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,925,878.00	0.09%	37,958,607.00	0.70%	38,223,368.00
3. Employee Benefits	3000-3999	43,100,881.00	0.07%	43,132,495.00	1.27%	43,681,470.00
4. Books and Supplies	4000-4999	5,759,361.00	-0.75%	5,716,023.00	0.00%	5,716,023.00
5. Services and Other Operating Expenditures	5000-5999	262,140,828.00	-0.43%	261,005,942.00	-0.15%	260,606,272.00
6. Capital Outlay	6000-6999	2,617,755.00	0.00%	2,617,755.00	0.00%	2,617,755.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,904,735.00	0.00%	41,904,735.00	0.00%	41,904,735.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	19,712,007.00	-1.16%	19,483,843.00	0.00%	19,483,843.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		446,172,266.00	-0.46%	444,140,749.00	0.15%	444,785,105.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(19,626,736.00)		(20,156,670.00)		(20,680,526.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		141,085,677.83		121,458,941.83		101,302,271.83
2. Ending Fund Balance (Sum lines C and D1)		121,458,941.83		101,302,271.83		80,621,745.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	121,458,941.83		101,302,271.83		80,621,745.83
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		121,458,941.83		101,302,271.83		80,621,745.83
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Reductions in B1d and B2d are for staffing costs in restricted programs that are ending in 2026-27.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		1,122,232.79	-3.00%	1,088,599.42	-3.00%	1,055,975.07
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	208,067,334.00	1.46%	211,103,698.00	2.06%	215,446,567.00
2. Federal Revenues	8100-8299	258,486,951.00	-0.13%	258,142,905.00	0.00%	258,142,905.00
3. Other State Revenues	8300-8599	53,151,662.00	-2.32%	51,920,140.00	0.11%	51,978,163.00
4. Other Local Revenues	8600-8799	166,393,221.00	-0.61%	165,378,919.00	0.00%	165,378,919.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,000.00	0.00%	99,000.00	0.00%	99,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		686,198,168.00	0.07%	686,644,662.00	0.64%	691,045,554.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,701,825.00		83,373,526.00
b. Step & Column Adjustment				589,833.00		594,037.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(918,132.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,701,825.00	-0.39%	83,373,526.00	0.71%	83,967,563.00
2. Classified Salaries						
a. Base Salaries				131,877,625.00		132,565,667.00
b. Step & Column Adjustment				918,240.00		924,645.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(230,198.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	131,877,625.00	0.52%	132,565,667.00	0.70%	133,490,312.00
3. Employee Benefits	3000-3999	122,867,266.00	0.88%	123,947,784.00	1.32%	125,583,806.00
4. Books and Supplies	4000-4999	14,977,174.00	1.40%	15,187,326.00	1.67%	15,441,157.00
5. Services and Other Operating Expenditures	5000-5999	330,966,575.00	-0.29%	329,991,811.00	-0.07%	329,760,268.00
6. Capital Outlay	6000-6999	3,954,868.00	0.00%	3,954,868.00	0.00%	3,954,868.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	43,206,704.00	0.00%	43,206,704.00	0.00%	43,206,704.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,356,602.00)	0.00%	(2,356,602.00)	0.00%	(2,356,602.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		729,195,435.00	0.09%	729,871,084.00	0.44%	733,048,076.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(42,997,267.00)		(43,226,422.00)		(42,002,522.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		286,827,464.37		243,830,197.37		200,603,775.37
2. Ending Fund Balance (Sum lines C and D1)		243,830,197.37		200,603,775.37		158,601,253.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740	121,458,941.83		101,302,271.83		80,621,745.83
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	48,719,421.00		23,776,821.00		3,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	72,919,544.00		72,987,108.00		73,304,808.00
2. Unassigned/Unappropriated	9790	12,290.54		1,817,574.54		454,699.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		243,830,197.37		200,603,775.37		158,601,253.37
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	72,919,544.00		72,987,108.00		73,304,808.00
c. Unassigned/Unappropriated	9790	12,290.54		1,817,574.54		454,699.54
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		72,931,834.54		74,804,682.54		73,759,507.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.00%		10.25%		10.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Los Angeles Charter SELPA (LA)						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		34,975,336.00		34,975,336.00		34,975,336.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		729,195,435.00		729,871,084.00		733,048,076.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		729,195,435.00		729,871,084.00		733,048,076.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		729,195,435.00		729,871,084.00		733,048,076.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,583,908.70		14,597,421.68		14,660,961.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,671,000.00		2,671,000.00		2,671,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,583,908.70		14,597,421.68		14,660,961.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
H8BEAE6WN9(2026-27)

Description		2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: (DP)				
Date allocation plan approved by SELPA governance:	6/9/2026			
I. TOTAL SELPA REVENUES				
A. Base Plus Taxes and Excess ERAF				
1. Base Apportionment		(868,157.16)	(251,754.46)	-71.00%
2. Local Special Education Property Taxes		9,065,992.00	9,066,007.00	0.00%
3. Applicable Excess ERAF		0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF		8,197,834.84	8,814,252.54	7.52%
B. Program Specialist/Regionalized Services Apportionment		174,085.58	189,544.37	8.88%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00	0.00%
D. Low Incidence Apportionment		23,820.27	15,358.41	-35.52%
E. Out of Home Care Apportionment		934,552.00	1,090,829.99	16.72%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment		0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment		0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)		9,330,292.69	10,109,985.31	8.36%
I. Federal IDEA Local Assistance Grants - Preschool		0.00	0.00	0.00%
J. Federal IDEA - Section 619 Preschool		0.00	0.00	0.00%
K. Other Federal Discretionary Grants		758,244.00	746,257.00	-1.58%
L. Other Adjustments		1,202,041.00	1,169,692.00	-2.69%
M. Total SELPA Revenues (Sum lines H through L)		11,290,577.69	12,025,934.31	6.51%
II. ALLOCATION TO SELPA MEMBERS				
Los Angeles County Office of Education (DP00)		11,290,577.69	12,025,934.31	6.5%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)		11,290,577.69	12,025,934.31	6.51%

Preparer Name:	Alyssa Martinez
Title:	Financial Operations Consultant
Phone:	(562) 922-8899

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
H8BEAE6WN9(2026-27)

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Los Angeles Charter SELPA (LA)			
Date allocation plan approved by SELPA governance: 5/28/2026			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	27,323,320.39	27,403,858.71	0.29%
2. Local Special Education Property Taxes	0.00	0.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	27,323,320.39	27,403,858.71	0.29%
B. Program Specialist/Regionalized Services Apportionment	278,583.13	285,222.73	2.38%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	333,483.73	321,805.60	-3.50%
E. Out of Home Care Apportionment	487,686.00	594,347.37	21.87%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	28,423,073.25	28,605,234.41	0.64%
I. Federal IDEA Local Assistance Grants - Preschool	0.00	0.00	0.00%
J. Federal IDEA - Section 619 Preschool	0.00	0.00	0.00%
K. Other Federal Discretionary Grants	4,170,154.00	3,627,621.00	-13.01%
L. Other Adjustments	0.00	0.00	0.00%
M. Total SELPA Revenues (Sum lines H through L)	32,593,227.25	32,232,855.41	-1.11%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (LA00)	1,457,675.42	1,592,749.41	9.3%
Jardin de la Infancia (LAA07)	22,498.00	23,241.61	3.3%
Intellectual Virtues Academy (LAA10)	134,042.00	138,314.98	3.2%
ISANA Achernar Academy (LAA12)	441,148.00	445,046.11	0.9%
Westbrook Academy (LAA16)	449,147.00	446,779.22	-0.5%
Heartland Charter (LAA17)	7,341,212.00	6,648,338.05	-9.4%
Lashon Academy (LAA18)	670,606.00	643,785.68	-4.0%
Opportunities for Learning - Duarte (LAA19)	309,754.00	338,879.99	9.4%
Opportunities for Learning - William S. Hart (LAA20)	1,395,418.00	1,529,874.40	9.6%
Soleil Academy Charter (LAA22)	397,216.00	417,468.02	5.1%
Da Vinci RISE High (LAA23)	219,678.00	217,941.50	-0.8%
Granite Mountain Charter (LAA24)	5,069,083.00	5,008,347.30	-1.2%
ICEF Inglewood Elementary Charter Academy (LAA25)	408,317.00	412,779.94	1.1%
International School for Science and Culture (LAA26)	142,002.00	115,175.08	-18.9%
Lashon Academy City (LAA28)	134,453.00	126,219.33	-6.1%
Academia Moderna (LAA31)	417,514.00	421,500.27	1.0%
Blue Ridge Academy (LAA32)	8,025,341.00	8,521,204.03	6.2%
Edward B. Cole Academy (LAA33)	448,724.00	469,547.87	4.6%
Options for Youth-Acton (LAA34)	2,295,377.00	2,512,806.69	9.5%
PREPA TEC - Los Angeles (LAA35)	321,062.00	338,265.07	5.4%
Village Charter Academy (LAA37)	358,260.00	369,914.47	3.3%
Bridges Preparatory Academy (LAA40)	175,464.00	167,382.23	-4.6%
Irvine International Academy (LAA41)	565,539.00	0.00	-100.0%
The SEED School of Los Angeles County (LAA42)	297,048.00	247,286.92	-16.8%
Mayacamas Charter Middle (LAA44)	0.00	0.00	0.0%
Explore Academy (LAA45)	134,832.00	143,414.00	6.4%
Mayacamas Countywide Middle (LAA46)	152,125.00	154,080.29	1.3%
Los Angeles Leadership Academy (LAA47)	386,527.00	384,176.25	-0.6%
Opportunities for Learning - Ridgecrest (LAA48)	210,514.00	229,988.87	9.3%

Description		2025-26 Actual	2026-27 Budget	% Diff.
	Sycamore Creek Community Charter II (LAA49)	212,650.83	168,347.83	-20.8%
	Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	32,593,227.25	32,232,855.41	-1.11%

Preparer Name:	Alyssa Martinez
Title:	Financial Operations Consultant
Phone:	(562) 922-8899

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
H8BEAE6WN9(2026-27)

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	(2,827,524.00)	0.00	(1,915,012.00)				
Other Sources/Uses Detail					99,000.00	0.00		
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	2,822,622.00	0.00	1,915,012.00	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	99,000.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
H8BEAE6WN9(2026-27)

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				
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	(1,998.00)						
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
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
H8BEAE6WN9(2026-27)

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				
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	6,900.00	0.00						
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	2,829,522.00	(2,829,522.00)	1,915,012.00	(1,915,012.00)	99,000.00	99,000.00	0.00	0.00

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAB
H8BEAE6WN9(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,202,840.00)	0.00	(2,356,602.00)				
Other Sources/Uses Detail					99,000.00	0.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,198,440.00	0.00	2,356,602.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	99,000.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAB
H8BEAE6WN9(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	4,400.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,202,840.00	(2,202,840.00)	2,356,602.00	(2,356,602.00)	99,000.00	99,000.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	1,122,233
County Office County Operations Grant ADA Standard Percentage Level:	**1.00%**

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

Fiscal Year	County Operations Grant Funded ADA: Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)	1,138,589.27	1,206,845.22	N/A	Met
Second Prior Year (2024-25)	1,136,555.12	1,192,595.21	N/A	Met
First Prior Year (2025-26)	1,141,408.99	1,156,906.34	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected funded ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2023-24)	773.93	1,116.11	1,206,845.22	0.00
Second Prior Year (2024-25)	560.79	1,068.04	1,192,595.21	0.00
First Prior Year (2025-26)	598.60	1,209.09	1,156,906.34	0.00
Historical Average:	644.44	1,131.08	1,185,448.92	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2026-27) (historical average plus 2%):	**657.33**	**1,153.70**	**1,209,157.90**	**0.00**
1st Subsequent Year (2027-28) (historical average plus 4%):	**670.22**	**1,176.32**	**1,232,866.88**	**0.00**
2nd Subsequent Year (2028-29) (historical average plus 6%):	**683.11**	**1,198.94**	**1,256,575.86**	**0.00**

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Fiscal Year	Average Daily Attendance (Form A, Estimated Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2026-27)	593.53	1,099.11	1,122,232.79	0.00
1st Subsequent Year (2027-28)	593.53	1,099.11	1,088,599.42	0.00
2nd Subsequent Year (2028-29)	593.53	1,099.11	1,055,975.07	0.00
Status:	Met	Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section 1-b Is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data In Step 1a for the two subsequent fiscal years, Step 2b1 f or all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: Hold Harmless

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF	157,927,920.00	160,970,800.00	164,896,497.00	169,212,868.00
b1.	County Operations Grant (informational only)	115,348,812.00	115,585,935.00	116,582,088.00	117,927,801.00
b2.	Alternative Education Grant (informational only)	15,744,255.00	15,955,808.00	164,002,234.00	16,860,761.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement	0.00	0.00	0.00	0.00
d.	Total LCFF (Sum of a or b, and c)	157,927,920.00	160,970,800.00	164,896,497.00	169,212,868.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	1,156,906.34	1,122,232.79	1,088,599.42	1,055,975.07
b.	Prior Year ADA (Funded)		1,156,906.34	1,122,232.79	1,088,599.42
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	115,348,812.00	115,585,935.00	116,582,088.00
b1.	COLA percentage	2.4%	3.1%	3.3%
b2.	COLA amount (proxy for purposes of this criterion)	2,779,906.37	3,536,929.61	3,893,841.74
c.	Total Change (Step 2b2)	2,779,906.37	3,536,929.61	3,893,841.74
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.41%	3.06%	3.34%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.41%	3.06%	3.34%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	2.41%	3.06%	3.34%

III. Alternative Education Grant

Step 1 - Change in Population

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	598.60	593.53	593.53	593.53
b.	Prior Year ADA (Funded)		598.60	593.53	593.53
c.	Difference (Step 1a minus Step 1b)		(5.07)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.85%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	15,744,255.00	15,955,808.00	164,002,234.00
b1.	COLA percentage (Section II-Step 2b1)	2.41%	3.06%	3.34%
b2.	COLA amount (proxy for purposes of this criterion)	379,436.55	488,247.72	5,477,674.62
c.	Total Change (Step 2b2)	379,436.55	488,247.72	5,477,674.62
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.41%	3.06%	3.34%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	1.56%	3.06%	3.34%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	1.56%	3.06%	3.34%

IV. Charter Funded County Program

Step 1 - Change in Population

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	3.97%	6.12%	6.68%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**2.97% to 4.97%**	**5.12% to 7.12%**	**5.68% to 7.68%**

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected local property taxes (Form 01, Objects 8021 - 8089)	185,918,092.00	194,259,376.00	194,259,376.00	194,259,376.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	288,109,608.00	289,661,401.00	292,697,765.00	297,040,634.00
	County Office's Projected Change in LCFF Revenue:		0.54%	1.05%	1.48%
	Standard:		**2.97% to 4.97%**	**5.12% to 7.12%**	**5.68% to 7.68%**
	Status:		Not Met	Not Met	Not Met

2D. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation (required if NOT met)	Increases are due to COLA's. FCMAT LCFF calculator tool used.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	0.54%	1.05%	1.48%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-4.46% to 5.54%**	**-3.95% to 6.05%**	**-3.52% to 6.48%**

3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	335,150,368.00		
Budget Year (2026-27)	338,446,716.00	.98%	Met
1st Subsequent Year (2027-28)	339,886,977.00	.43%	Met
2nd Subsequent Year (2028-29)	343,041,681.00	0.93%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	0.54%	1.05%	1.48%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.46% to 10.54%**	**-8.95% to 11.05%**	**-8.52% to 11.48%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.46% to 5.54%	-3.95% to 6.05%	-3.52% to 6.48%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	304,187,490.00		
Budget Year (2026-27)	258,486,951.00	-15.02%	Yes
1st Subsequent Year (2027-28)	258,142,905.00	-0.13%	No
2nd Subsequent Year (2028-29)	258,142,905.00	0.00%	No

Explanation: (required if Yes)
Federal revenue is reduced by $29 million for Head Start programs as carryover is not budgeted until approved by the federal agency. Other reductions are $5.4 million for GAIN Job Services, $3.4 million for Title I programs, and $2.6 million for 21st Century CA School Leadership.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	69,061,361.00		
Budget Year (2026-27)	53,151,662.00	-23.04%	Yes
1st Subsequent Year (2027-28)	51,920,140.00	-2.32%	No
2nd Subsequent Year (2028-29)	51,978,163.00	0.11%	No

Explanation: (required if Yes)
Reductions in State revenue in the 2026-27 budget include $4.9 million in Performance Tasks Embedded in Learning for Science grant, $2.3 million for Student Support & Enrichment Block grant, $1.9 million for the California Community Schools Partnership Program and other smaller amounts for discontinued or expired programs.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	191,322,931.00		
Budget Year (2026-27)	166,393,221.00	-13.03%	Yes
1st Subsequent Year (2027-28)	165,378,919.00	-0.61%	No
2nd Subsequent Year (2028-29)	165,378,919.00	0.00%	No

Explanation: (required if Yes)
Local revenue is reduced in 2026-27 due to $10.8 million in Community School Initiative funding, $5 million in JJCPA funding, $5 million in CYBHI planned spending, and multiple other program decreases net of increased funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2025-26)	18,444,621.71		
Budget Year (2026-27)	14,977,174.00	-18.80%	Yes
1st Subsequent Year (2027-28)	15,187,326.00	1.40%	No
2nd Subsequent Year (2028-29)	15,441,157.00	1.67%	No

Explanation: (required if Yes)
Reductions correspond to decreases in revenue.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2025-26)	383,138,398.66		
Budget Year (2026-27)	330,966,575.00	-13.62%	Yes
1st Subsequent Year (2027-28)	329,991,811.00	-0.29%	No
2nd Subsequent Year (2028-29)	329,760,268.00	-0.07%	No

Explanation: (required if Yes)
Reductions correspond to decreases in revenue.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Section 4B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	564,571,782.00		
Budget Year (2026-27)	478,031,834.00	-15.33%	Not Met
1st Subsequent Year (2027-28)	475,441,964.00	-0.54%	Met
2nd Subsequent Year (2028-29)	475,499,987.00	0.01%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2025-26)	401,583,020.37		
Budget Year (2026-27)	345,943,749.00	-13.85%	Not Met
1st Subsequent Year (2027-28)	345,179,137.00	-0.22%	Met
2nd Subsequent Year (2028-29)	345,201,425.00	0.01%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 4B if NOT met)
Federal revenue is reduced by $29 million for Head Start programs as carryover is not budgeted until approved by the federal agency. Other reductions are $5.4 million for GAIN Job Services, $3.4 million for Title I programs, and $2.6 million for 21st Century CA School Leadership.

Explanation: Other State Revenue (linked from 4B if NOT met)	Reductions in State revenue in the 2026-27 budget include $4.9 million in Performance Tasks Embedded in Learning for Science grant, $2.3 million for Student Support & Enrichment Block grant, $1.9 million for the California Community Schools Partnership Program and other smaller amounts for discontinued or expired programs.
Explanation: Other Local Revenue (linked from 4B if NOT met)	Local revenue is reduced in 2026-27 due to $10.8 million in Community School Initiative funding, $5 million in JJCPA funding, $5 million in CYBHI planned spending, and multiple other program decreases net of increased funding.

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation: Books and Supplies (linked from 4B if NOT met)	Reductions correspond to decreases in revenue.
Explanation: Services and Other Exps (linked from 4B if NOT met)	Reductions correspond to decreases in revenue.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	283,023,169.00	8,490,695.07	8,500,000.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves[1] as a percentage of total expenditures and other financing uses[2], in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	67,041,996.50	69,493,711.00	78,160,156.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,619,170.84	608,831.96	1,246,773.54
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	68,661,167.34	70,102,542.96	79,406,929.54
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	670,419,965.03	694,937,111.73	781,601,559.37
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	24,501,670.94	27,458,787.95	31,039,200.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	694,921,635.97	722,395,899.68	812,640,759.37
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	9.90%	9.70%	9.80%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.30%**	**3.20%**	**3.30%**

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

[2] A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	(1,618,071.45)	290,810,037.73	0.56%	Met
Second Prior Year (2024-25)	15,453,439.44	280,982,105.67	N/A	Met
First Prior Year (2025-26)	(2,676,564.47)	260,192,789.47	1.03%	Met
Budget Year (2026-27) (Information only)	(23,370,531.00)	283,023,169.00		

6C. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	County Office Total Expenditures and Other Financing Uses [2]	
1.7%	0	to $7,913,999
1.3%	$7,914,000	to $19,788,999
1.0%	$19,789,000	to $89,047,000
0.7%	$89,047,001	and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

[2] A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	729,195,435.00
County Office's Fund Balance Standard Percentage Level:	**0.70%**

7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves? Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Los Angeles Charter SELPA (LA)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	34,975,336.00	34,975,336.00	34,975,336.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	120,522,551.28	134,840,514.75	N/A	Met
Second Prior Year (2024-25)	131,160,749.21	133,222,443.30	N/A	Met
First Prior Year (2025-26)	148,354,687.27	148,418,351.01	N/A	Met
Budget Year (2026-27) (Information only)	145,741,786.54			

[3] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	198,631,889.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses[2]:

Percentage Level[3]	County Office Total Expenditures and Other Financing Uses [3]	
5% or $90,000 (greater of)	0	to $7,913,999
4% or $396,000 (greater of)	$7,914,000	to $19,788,999
3% or $792,000 (greater of)	$19,789,000	to $89,047,000
2% or $2,671,000 (greater of)	$89,047,001	and over

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

[2] A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

[3] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	729,195,435.00	729,871,084.00	733,048,076.00
County Office's Reserve Standard Percentage Level:	**2.00%**	**2.00%**	**2.00%**

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	729,195,435.00	729,871,084.00	733,048,076.00
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	34,975,336.00	34,975,336.00	34,975,336.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	729,195,435.00	729,871,084.00	733,048,076.00
4.	Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	14,583,908.70	14,597,421.68	14,660,961.52
6.	Reserve Standard - by Amount (From percentage level chart above)	2,671,000.00	2,671,000.00	2,671,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**14,583,908.70**	**14,597,421.68**	**14,660,961.52**

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	72,919,544.00	72,987,108.00	73,304,808.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	12,290.54	1,817,574.54	454,699.54
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	72,931,834.54	74,804,682.54	73,759,507.54
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	10.00%	10.25%	10.06%
County Office's Reserve Standard (Section 8A, Line 7):	**14,583,908.70**	**14,597,421.68**	**14,660,961.52**
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources? — No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — Yes

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Forest Reserve revenue is contingent upon it being awarded annually. If, for some reason, budgeted funds are not received, no funds will be passed through to districts and funds used for LACOE's Outdoor Ed program will be replaced by the General Fund or related services will be discontinued.

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20, 000**

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(16,514,596.00)			
Budget Year (2026-27)	(15,899,434.00)	(615,162.00)	(3.7%)	Met
1st Subsequent Year (2027-28)	(15,979,434.00)	80,000.00	.5%	Met
2nd Subsequent Year (2028-29)	(16,099,934.00)	120,500.00	.8%	Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2025-26)	99,000.00			
Budget Year (2026-27)	99,000.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	99,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	99,000.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the county school service fund operational budget? No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. [1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments? Yes

(If No, skip item 2 and sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	varies	Fund 01-12, Objects 8011-8290-8590-8689-8699	Funds 01-12, Objects 5600,7438,7439	23,598,249
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				23,786,577
Other Long-term Commitments (do not include OPEB):				
Net Pension Liabilities				297,804,366
TOTAL:				345,189,192

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	5,687,843	5,716,857	4,444,465	3,649,768
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Net Pension Liabilities	62,259,210	60,709,189	60,709,189	60,709,189
Total Annual Payments:	67,947,053	66,426,046	65,153,654	64,358,957
Has total annual payment increased over prior year (2025-26)?		**No**	**No**	**No**

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the county office's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Employees that retire from the Office on or after attaining age 55 with at least 10 years of service are eligible for the benefit. The benefit is received for 5 years, or until age 65, whichever occurs first. The maximum annual contribution by the Office under this program is $3,004 per year for retirees with 10 years of service, and $6,000 for retirees with 20 years of service.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or	Self-Insurance Fund	Government Fund
	government fund	10,934,911	0

4.	OPEB Liabilities	
	a. Total OPEB liability	14,446,931.00
	b. OPEB plan(s) fiduciary net position (if applicable)	15,990,050.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	(1,543,119.00)
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2025

		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions	(2026-27)	(2027-28)	(2028-29)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,344,042.00	1,344,042.00	1,344,042.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,628,053.00	1,628,053.00	1,628,053.00
	d. Number of retirees receiving OPEB benefits	147.00	147.00	147.00

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)" — Yes

2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

The Office is self-insured for workers' compensation losses up to $500,000 per occurrence. An insurance policy is purchased to cover claims in excess of $500,000. The Office is also self-insured for general liability claims up to $500,000 and employment practice liability claims up to $500,000. An insurance policy is purchased for claims in excess of self-insured amounts up to $1,000,000. For claims between $1,000,000 and $5,000,000 the Office participates in the Schools Excess Liability Fund consortium. Actuarial valuations are obtained annually.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	24,354,000.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	13,072,841.00	13,072,841.00	13,072,841.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	206.15	202.15	202.15	202.15

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits	

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,884,847	4,040,241	4,201,851
3.	Percent of H&W cost paid by employer	90.9%	90.9%	90.9%
4.	Percent projected change in H&W cost over prior year	8.1%	4.0%	4.0%

Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		Yes		
	If Yes, amount of new costs included in the budget and MYPs	886,473	886,473	886,473

If Yes, explain the nature of the new costs:

3% salary increase for 2024-25 is included in the budget and MYP.

Certificated (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified (non-management) FTE positions	597.64	698.80	698.80	698.80

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

CSEA has settled for 2024-25, 2025-26, and 2026-27 (see multiyear in #4 below). SEIU has settled for 2024-25 but not for the other two years (see one year agreement in #4 below)

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: Jul 01, 2024 End Date: Jun 30, 2027

4. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	1,829,321	1,829,321	1,829,321
% change in salary schedule from prior year	3.0%		
or			
Multiyear Agreement			
Total cost of salary settlement	128,426	261,156	397,880
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	3.0%	3.0%

Identify the source of funding that will be used to support multiyear salary commitments:

Vacancy savings will be used to support increases, or reduction in services expenditures.

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 630,353

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	**Budget Year** (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	10,436,173	10,853,620	11,287,764
3. Percent of H&W cost paid by employer	78.2%	78.2%	78.2%
4. Percent projected change in H&W cost over prior year	8.1%	4.0%	4.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	1,957,747	1,957,747	1,957,747

If Yes, explain the nature of the new costs:

3% salary increases for 2024-25 are included in the budget and MYP.

Classified (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	998.00	841.64	841.64	841.64

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
	Total cost of salary settlement	5,556,251	11,313,806	17,244,098
	% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	3.0%	3.0%

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	20,928,426	21,765,563	22,636,186
3.	Percent of H&W cost paid by employer	88.0%	88.0%	88.0%
4.	Percent projected change in H&W cost over prior year	8.1%	4.0%	4.0%

Management/Supervisor/Confidential Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 16, 2026

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A.6. The County previously offered uncapped, lifetime benefits to two former Board members and one former Superintendent.
A.8. Mr. David Hart became the Chief Financial Officer in August 2025.

End of County Office Budget Criteria and Standards Review

SACS Web System - SACS V15
5/19/2026 10:12:41 AM 19-10199-0000000

Budget, July 1
Budget 2026-27
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. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **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, 2024, 2025, and current year (2026) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		($105,210.00)
12	0000	($1,788,361.00)
Explanation: Negative balance due to Fair Market Value adjustments from prior year. Current year entry will either increase or decrease the amount at year end.		
Total of negative resource balances for Fund 12		($1,788,361.00)

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, 2024, 2025, and current year (2026) revenues have been applied to reduce the negative balance.			
12	0000	9790	($1,788,361.00)
Explanation: Negative balance due to Fair Market Value adjustments from prior year. Current year entry will either increase or decrease the amount at year end.			

SACS Web System - SACS V15
5/19/2026 10:16:10 AM 19-10199-0000000

Budget, July 1
Estimated Actuals 2025-26
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, 2024, 2025, and current year (2026) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		($105,210.00)
12	0000	($1,788,361.00)
Explanation: Negative balance due to Fair Market Value adjustments from prior year. Current year entry will either increase or decrease the amount at year end.		
Total of negative resource balances for Fund 12		($1,788,361.00)

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

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01	1400	9790	($105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023, 2024, 2025, and current year (2026) revenues have been applied to reduce the negative balance.			
12	0000	9790	($1,788,361.00)
Explanation: Negative balance due to Fair Market Value adjustments from prior year. Current year entry will either increase or decrease the amount at year end.			

LACOE FY 2025-26
Budget Report - Estimated Actuals
As of April 1, 2026

Grand Total Summary
Restricted and Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	277,193,359	297,242,700	297,242,700		297,242,700
REVENUES					
LCFF Sources	204,677,129	207,013,522	206,515,542	0	206,515,542
LCFF Transfers	0	0	0	0	0
Federal Revenue	267,385,594	303,751,509	303,788,189	399,301	304,187,490
Other State Revenue	57,140,928	67,739,816	69,061,361	0	69,061,361
Other Local Revenue	162,788,359	216,966,021	195,488,932	(4,166,001)	191,322,931
Interfund Transfers In	99,000	99,000	99,000	0	99,000
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	0	0	0	0	0
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	692,091,010	795,569,868	774,953,024	(3,766,700)	771,186,324
EXPENDITURES					
Certificated Salaries	77,701,466	84,835,132	85,643,050	(1,345,685)	84,297,365
Classified Salaries	123,848,689	141,671,325	143,468,242	164,074	143,632,316
Employee Benefits	115,456,773	126,579,432	127,504,748	(806,825)	126,697,923
Books and Supplies	15,113,025	18,523,367	17,939,416	505,205	18,444,621
Services and Other Operating Expenditures	350,212,512	465,678,093	408,355,187	(25,216,788)	383,138,399
Capital Outlay	2,098,193	4,148,384	4,426,817	541,494	4,968,311
Other Outgo - Excluded Indirect Costs Transfers	41,813,884	41,816,920	41,814,872	0	41,814,872
Other Outgo - Transfer of Indirect Costs	(3,178,833)	(3,416,359)	(3,505,200)	1,586,358	(1,918,842)
Interfund Transfers Out	11,500,000	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	(15,793,689)	(19,473,406)	0	(19,473,406)
Current Year Expenditure	734,565,709	864,042,605	806,173,726	(24,572,167)	781,601,559
Net of Current Year Revenue & Expenditures	(42,474,699)	(68,472,737)	(31,220,702)	20,805,467	(10,415,235)
Projected Ending Balance--Surplus/(Deficit)	234,718,660	228,769,963	266,021,998	20,805,467	286,827,465

County School Service Fund	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 1/31/2026	Budget Revisions	Estimated Actuals as of 4/1/2026
Total Revenues & Other Financing Sources	692,091,010	795,569,868	774,953,024	(3,766,700)	771,186,324
Total Expenditures & Other Financing Uses	734,565,709	864,042,605	806,173,726	(24,572,167)	781,601,559
Net Increase / (Decrease) in Fund Balance	(42,474,699)	(68,472,737)	(31,220,702)	20,805,467	(10,415,235)
Estimated Beginning Fund Balance	277,193,359	297,242,700	297,242,700	-	297,242,700
Ending Fund Balance	**234,718,660**	**228,769,963**	**266,021,998**	**20,805,467**	**286,827,465**
Non spendable (petty cash/stores/prepaids)	720,000	720,000	720,000	-	720,000
Restricted	101,994,617	82,243,030	124,428,914	16,656,764	141,085,678
Assigned (Technology Investment)	35,500,000	35,000,000	36,000,000	(2,000,000)	34,000,000
Assigned (Part O carryover)	4,500,000	4,500,000	3,500,000	-	3,500,000
Assigned (Differentiated Assistance)	13,512,102	12,980,280	12,981,688	8,153,748	21,135,436
Assigned (Specialized High School carryover)	4,349,800	4,216,055	4,279,421	-	4,279,421
Unrealized Indirect Costs	500,000	-	1,000,000	-	1,000,000
Unsettled Negotiations	-	-	1,700,000	-	1,700,000
Reserve for Economic Uncertainties	73,456,571	86,404,260	80,617,373	(2,457,217)	78,160,156
Unassigned/Unappropriated	185,570	2,706,338	794,602	452,172	1,246,774
Total	234,718,660	228,769,963	266,021,998	20,805,467	286,827,465

Total Available Reserve by Amount	79,406,930
Total Available Reserve by Percentage	10.16%

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Restricted Totals
Summary

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	128,838,673	148,566,817	148,824,349		148,824,349
REVENUES					
LCFF Sources	8,676,723	8,676,723	9,066,008	0	9,066,008
LCFF Transfers	0	0	0	0	0
Federal Revenue	267,385,594	303,747,937	303,784,617	399,301	304,183,918
Other State Revenue	54,673,127	65,272,015	66,497,742	0	66,497,742
Other Local Revenue	48,839,669	102,843,764	121,573,836	(4,166,001)	117,407,835
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	9,390,000	9,390,000	9,390,000	0	9,390,000
Contributions - to fund LACOE SELPA	5,825,644	6,482,702	7,124,596	0	7,124,596
Current Year Revenue	394,790,757	496,413,141	517,436,799	(3,766,700)	513,670,099
EXPENDITURES					
Certificated Salaries	31,056,312	35,105,586	35,713,593	(570,786)	35,142,807
Classified Salaries	37,450,702	42,785,608	44,374,204	(437,172)	43,937,032
Employee Benefits	41,429,996	46,291,788	47,720,231	(916,879)	46,803,352
Books and Supplies	7,165,430	9,881,082	9,641,579	364,438	10,006,017
Services and Other Operating Expenditures	277,552,056	393,767,860	339,699,939	(17,244,335)	322,455,604
Capital Outlay	200,000	294,942	315,920	0	315,920
Other Outgo - Excluded Indirect Costs Transfers	6,310,126	6,310,126	41,308,078	0	41,308,078
Other Outgo - Transfer of Indirect Costs	20,470,192	28,299,938	23,058,690	(1,618,730)	21,439,960
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	421,634,814	562,736,930	541,832,234	(20,423,465)	521,408,770
Net of Current Year Revenue & Expenditures	(26,844,057)	(66,323,789)	(24,395,435)	16,656,765	(7,738,671)
Projected Ending Balance--Surplus/(Deficit)	101,994,616	82,243,028	124,428,914	16,656,765	141,085,678

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Services to Designated Agencies
Part S - Fund 01.7 - Restricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	126,334,271	142,821,106	143,078,638		143,078,638
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	30,333,031	41,861,893	42,202,145	0	42,202,145
Other Local Revenue	28,867,350	33,227,924	73,823,531	402,497	74,226,028
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	9,390,000	9,390,000	9,390,000	0	9,390,000
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	68,590,381	84,479,817	125,415,676	402,497	125,818,173
EXPENDITURES					
Certificated Salaries	9,656,336	11,509,993	12,316,718	(468,020)	11,848,698
Classified Salaries	6,117,544	8,880,517	9,070,477	(475,427)	8,595,050
Employee Benefits	12,623,895	15,116,509	15,386,652	(545,949)	14,840,704
Books and Supplies	1,103,633	1,675,668	1,806,249	195,093	2,001,343
Services and Other Operating Expenditures	53,707,462	95,360,195	61,235,749	(13,559,913)	47,675,836
Capital Outlay	0	0	20,978	0	20,978
Other Outgo - Excluded Indirect Costs Transfers	3,030,205	3,030,205	38,029,181	0	38,029,181
Other Outgo - Transfer of Indirect Costs	6,475,113	11,095,849	7,840,473	(1,200,052)	6,640,421
Interfund Transfers Out		0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	92,714,188	146,668,936	145,706,477	(16,054,269)	129,652,210
Net of Current Year Revenue & Expenditures	(24,123,807)	(62,189,119)	(20,290,801)	16,456,766	(3,834,037)
Projected Ending Balance--Surplus/(Deficit)	102,210,464	80,631,987	122,787,837	16,456,766	139,244,601

Budget adjustments to align with grant letters or contracts	Revenue	Expenditures
MTSS-CA SUMS- COE PHASE 3	150,000	150,000
Mental Health Student Services Act (MHSSA)	252,497	252,497
LCFF Multiplier grant carryover to 2026-27		(6,024,012)
SBHIP grants carryover to 2026-27		(5,867,484)
CSPP, Prop 28, LREBG, OMMA/RMMA grants carryover to 2026-27		(4,565,270)
Total	402,497	(16,054,269)

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LACOE SELPA AND CHARTER SELPA

Part C - Fund 01.3 - Restricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	1,651,148	2,535,306	2,535,306		2,535,306
REVENUES					
LCFF Sources	8,676,723	8,676,723	9,066,008	0	9,066,008
LCFF Transfers	0	0	0	0	0
Federal Revenue	116,271	116,271	116,271	0	116,271
Other State Revenue	2,739,078	2,739,078	2,739,078	0	2,739,078
Other Local Revenue	300,000	300,000	300,000	0	300,000
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	0	0	0	0	0
Contributions - to fund LACOE SELPA	5,825,644	6,482,702	7,124,596	0	7,124,596
Current Year Revenue	17,657,716	18,314,774	19,345,953	0	19,345,953
EXPENDITURES					
Certificated Salaries	7,398,239	7,627,969	7,460,497	21,768	7,482,217
Classified Salaries	1,972,109	2,169,145	2,639,741	(518,950)	2,120,791
Employee Benefits	4,490,933	4,676,272	5,124,804	(392,796)	4,732,008
Books and Supplies	43,954	61,704	56,204	17,500	73,704
Services and Other Operating Expenditures	2,278,560	2,314,743	2,433,722	872,478	3,306,236
Capital Outlay	0	0	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0	0	0
Other Outgo - Transfer of Indirect Costs	1,655,164	1,655,164	1,812,227	0	1,812,239
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	17,838,959	18,504,997	19,527,195	0	19,527,195
Net of Current Year Revenue & Expenditures	(181,243)	(190,223)	(181,242)	(0)	(181,242)
Projected Ending Balance--Surplus/(Deficit)	1,469,905	2,345,083	2,354,064	(0)	2,354,064

Includes adjustments that net to zero

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HEADSTART - CHILD DEVELOPMENT / STATE PRESCHOOL

Fund 01.2 - Restricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	0	0	0	0	0
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	201,641,179	233,731,919	233,731,919	0	233,731,919
Other State Revenue	3,000,072	0	0	0	0
Other Local Revenue	0	0	0	0	0
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other		0	0	0	0
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	204,641,251	233,731,919	233,731,919	0	233,731,919
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	13,099,332	14,191,604	14,943,042	411,147	15,354,189
Employee Benefits	8,129,309	8,858,053	9,178,189	45,511	9,223,700
Books and Supplies	790,360	677,027	727,040	40,148	767,188
Services and Other Operating Expenditures	176,906,215	203,792,845	202,672,282	(454,066)	202,218,216
Capital Outlay	200,000	294,942	294,942	0	294,942
Other Outgo - Excluded Indirect Costs Transfers	1,826,878	1,826,878	1,825,854	0	1,825,854
Other Outgo - Transfer of Indirect Costs	3,689,157	4,090,570	4,090,570	(42,740)	4,047,830
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	204,641,251	233,731,919	233,731,919	0	233,731,919
Net of Current Year Revenue & Expenditures	0	0	0	0	0
Projected Ending Balance--Surplus/(Deficit)	0	0	0	0	0

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SPECIAL PROJECTS and EDUCATIONAL PROGRAMS *
Part B - Funds 01.2 and Part C - Funds 01.3 Restricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	853,254	3,210,404	3,210,404		3,210,404
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	65,628,144	69,899,747	69,936,427	399,301	70,335,728
Other State Revenue	18,600,946	20,671,044	21,556,519	0	21,556,519
Other Local Revenue	19,672,319	69,315,840	47,450,305	(4,568,498)	42,881,807
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other		0	0	0	0
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	103,901,409	159,886,631	138,943,251	(4,169,197)	134,774,054
EXPENDITURES					
Certificated Salaries	14,001,737	15,967,624	15,936,378	(124,486)	15,811,892
Classified Salaries	16,261,717	17,544,342	17,720,944	146,058	17,867,002
Employee Benefits	16,185,859	17,640,954	18,030,586	(23,646)	18,006,940
Books and Supplies	5,227,483	7,466,683	7,052,086	111,697	7,163,783
Services and Other Operating Expenditures	44,659,819	92,300,077	73,358,186	(4,102,870)	69,255,316
Capital Outlay	0	0	0	0	-
Other Outgo - Excluded Indirect Costs Transfers	1,453,043	1,453,043	1,453,043	0	1,453,043
Other Outgo - Transfer of Indirect Costs	8,650,758	11,458,355	9,315,420	(375,950)	8,939,470
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	106,440,416	163,831,078	142,866,643	(4,369,197)	138,497,446
Net of Current Year Revenue & Expenditures	(2,539,007)	(3,944,447)	(3,923,392)	200,000	(3,723,392)
Projected Ending Balance--Surplus/(Deficit)	(1,685,753)	(734,043)	(712,988)	200,000	(512,988)

	Revenue	Expenditures
Beginning balance carryovers or adjust budget to reflect available funds		
Juvenile Justice Realignment Block Grant (JJRBG)	11,794	11,794
Creative AWARE Project	399,301	399,301
Budget adjustments to align with grant letters or contracts		
JJCPA - Student Behavior Support Counselor-LPJCS	67,170	67,170
JJCPA - Student Behavior Support Counselor	176,340	176,340
CYBHI grants carryover to 2026-27	(4,823,802)	(4,823,802)
College & Career Access Pathways grants carryover to 2026-27		(199,999)
Total	(4,169,197)	(4,369,197)

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Unrestricted Totals
Summary

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	148,354,686	148,675,883	148,418,351		148,418,351
REVENUES					
LCFF Sources	196,000,406	198,336,799	197,449,534	0	197,449,534
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	3,572	3,572	0	3,572
Other State Revenue	2,467,801	2,467,801	2,563,619	0	2,563,619
Other Local Revenue	113,948,690	114,122,257	73,915,096	0	73,915,096
Interfund Transfers In	99,000	99,000	99,000	0	99,000
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	(9,390,000)	(9,390,000)	(9,390,000)	0	(9,390,000)
Contributions - to fund LACOE SELPA	(5,825,644)	(6,482,702)	(7,124,596)	0	(7,124,596)
Current Year Revenue	297,300,253	299,156,727	257,516,225	0	257,516,225
EXPENDITURES					
Certificated Salaries	46,645,154	49,729,546	49,929,457	(774,899)	49,154,558
Classified Salaries	86,397,987	98,885,717	99,094,038	601,246	99,695,284
Employee Benefits	74,026,777	80,287,644	79,784,517	110,054	79,894,571
Books and Supplies	7,947,595	8,642,285	8,297,837	140,767	8,438,604
Services and Other Operating Expenditures	72,660,456	71,910,233	68,655,248	(7,972,453)	60,682,795
Capital Outlay	1,898,193	3,853,442	4,110,897	541,494	4,652,391
Other Outgo - Excluded Indirect Costs Transfers	35,503,758	35,506,794	506,794	0	506,794
Other Outgo - Transfer of Indirect Costs	(23,649,025)	(31,716,297)	(26,563,890)	3,205,088	(23,358,802)
Interfund Transfers Out	11,500,000	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	(15,793,689)	(19,473,406)	0	(19,473,406)
Current Year Expenditure	312,930,895	301,305,675	264,341,492	(4,148,703)	260,192,789
Net of Current Year Revenue & Expenditures	(15,630,642)	(2,148,948)	(6,825,267)	4,148,703	(2,676,564)
Projected Ending Balance--Surplus/(Deficit)	132,724,043	146,526,936	141,593,084	4,148,703	145,741,787

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Business & Educational Services
Part A - Fund 01.4 - Unrestricted
(Excludes BEST)

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	288,794,407	280,796,955	280,796,955		280,796,955
REVENUES					
LCFF Sources	196,000,406	198,336,799	197,449,534	0	197,449,534
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	3,572	3,572	0	3,572
Other State Revenue	1,624,494	1,624,494	1,720,312	0	1,720,312
Other Local Revenue	22,444,362	22,444,362	23,086,218	0	23,086,218
Interfund Transfers In	0	0		0	0
Contributions-LCFF ADA Allocations	(15,626,421)	(15,626,421)	(15,626,421)	0	(15,626,421)
Contributions-Encroachment/Other	(33,253,447)	(35,961,622)	(36,667,388)	(815,484)	(37,482,872)
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	171,189,394	170,821,184	169,965,827	(815,484)	169,150,343
EXPENDITURES					
Certificated Salaries	16,296,060	17,649,257	17,659,952	(575,985)	17,083,967
Classified Salaries	70,967,672	80,603,348	80,540,278	342,472	80,882,750
Employee Benefits	51,925,313	56,803,435	56,443,493	(14,000)	56,429,493
Books and Supplies	5,656,454	5,786,507	5,485,476	(43,587)	5,441,889
Services and Other Operating Expenditures	28,843,647	28,424,150	28,332,351	(8,377,020)	19,955,331
Capital Outlay	1,163,593	1,003,442	972,897	541,494	1,514,391
Other Outgo - Excluded Indirect Costs Transfers	322,058	325,094	325,094	0	325,094
Other Outgo - Transfer of Indirect Costs	(31,543,333)	(39,668,143)	(34,156,275)	3,163,124	(30,993,151)
Interfund Transfers Out	11,500,000	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	(15,793,689)	(19,473,406)	0	(19,473,406)
Current Year Expenditure	155,131,464	135,133,401	136,129,860	(4,963,502)	131,166,358
Net of Current Year Revenue & Expenditures	16,057,930	35,687,783	33,835,967	4,148,018	37,983,985
Projected Ending Balance--Surplus/(Deficit)	304,852,337	316,484,738	314,632,922	4,148,018	318,780,940

Includes adjustments that net to zero	Revenue	Expenditures
Various chargebacks and Indirect		3,022,409
Vacation Payout Lumpsum for ABD Director		35,504
Increase contributions to Ed Programs	(815,484)	
Differentiated Assistance spending carryover to 2026-27		(8,787,134)
SEIU 3% Retro		665,969
Reduce chargeback to RMMA/OMMA		100,000
Total	(815,484)	(4,963,252)

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Business & Educational Services
Part A - BEST - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	(56,287,672)	(49,975,348)	(49,975,348)		(49,975,348)
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	0	0	0	0	0
Other Local Revenue	1,822,487	1,822,487	1,180,631	0	1,180,631
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other		0	0	0	0
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	1,822,487	1,822,487	1,180,631	0	1,180,631
EXPENDITURES					
Certificated Salaries	148,596	157,646	162,946	0	162,946
Classified Salaries	4,988,448	6,986,154	7,223,634	99,650	7,323,284
Employee Benefits	3,136,350	3,579,027	3,393,310	18,765	3,412,075
Books and Supplies	61,000	165,300	194,800	39,897	234,697
Services and Other Operating Expenditures	25,683,344	25,482,427	24,868,117	(149,455)	24,718,662
Capital Outlay	729,600	2,845,000	3,133,000	0	3,133,000
Other Outgo - Excluded Indirect Costs Transfers	0	0	0	0	0
Other Outgo - Transfer of Indirect Costs	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	34,747,338	39,215,554	38,975,807	8,857	38,984,664
Net of Current Year Revenue & Expenditures	(32,924,851)	(37,393,067)	(37,795,176)	(8,857)	(37,804,033)
Projected Ending Balance--Surplus/(Deficit)	(89,212,523)	(87,368,415)	(87,770,524)	(8,857)	(87,779,381)

	Revenue	Expenditures
SEIU 3% Retro		8,857

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Entrepreneurial & Designated Services
Part O - Fund 01.8 - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	58,811,226	60,306,334	60,048,802		60,048,802
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	531,652	531,652	531,652	0	531,652
Other Local Revenue	69,908,306	70,081,873	29,874,712	0	29,874,712
Interfund Transfers In	99,000	99,000	99,000	0	99,000
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	1,923,707	1,923,707	1,923,707	0	1,923,707
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	72,462,665	72,636,232	32,429,071	0	32,429,071
EXPENDITURES					
Certificated Salaries	6,339,549	6,479,590	6,582,590	269,332	6,851,922
Classified Salaries	6,811,414	7,318,795	7,339,884	64,564	7,404,448
Employee Benefits	6,527,814	6,933,185	6,977,204	66,801	7,044,005
Books and Supplies	890,037	982,867	991,280	133,682	1,124,962
Services and Other Operating Expenditures	12,002,425	12,276,472	9,758,222	143,059	9,901,281
Capital Outlay	5,000	5,000	5,000	0	5,000
Other Outgo - Excluded Indirect Costs Transfers	35,000,000	35,000,000	0	0	0
Other Outgo - Transfer of Indirect Costs	3,213,928	3,271,466	2,912,005	41,964	2,953,969
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	70,790,167	72,267,375	34,566,185	719,402	35,285,587
Net of Current Year Revenue & Expenditures	1,672,498	368,857	(2,137,114)	(719,402)	(2,856,516)
Projected Ending Balance--Surplus/(Deficit)	60,483,724	60,675,191	57,911,688	(719,402)	57,192,286

	Revenue	Expenditures
Budget adjustments to align with grant letters or contracts		
STEM Math		76,000
Multilngl Academic Support(MAS)		5,237
District Network Services		384,109
Literacy T&TA Program		100,000
Budget adjustments for RUBB		
Phys Ed & Comprehensive Health-RUBB		5,507
STEM Science-RUBB		6,797
Nutrition and Wellness Programs-RUBB		3,000
Professional Development Center-RUBB		39,782
STEM Math-RUBB		2,136
Learning Acceleration and Academic Support-RUBB		7,654
SEIU 3% Retro		89,180
Total	-	719,402

LACOE FY 2025-26
Budget Report - Estimated Actuals
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Juvenile Court Schools
Part C - Fund 01.3 - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	(127,222,172)	(127,222,172)	(127,222,172)		(127,222,172)
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	102,968	102,968	102,968	0	102,968
Other Local Revenue	2,117,457	2,117,457	2,117,457	0	2,117,457
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	14,262,287	14,262,287	14,262,287	0	14,262,287
Contributions-Encroachment/Other	15,308,060	17,223,268	18,171,632	32,114	18,203,746
Contributions - to fund LACOE SELPA	(4,645,286)	(5,168,960)	(6,006,523)	0	(6,006,523)
Current Year Revenue	27,145,486	28,537,020	28,647,821	32,114	28,679,935
EXPENDITURES					
Certificated Salaries	13,618,974	14,510,086	14,653,561	(442,697)	14,210,864
Classified Salaries	1,675,208	1,848,694	1,858,914	81,502	1,940,416
Employee Benefits	6,793,436	7,084,473	7,105,438	38,532	7,143,970
Books and Supplies	685,240	898,015	846,840	26,147	872,987
Services and Other Operating Expenditures	1,976,484	1,799,608	1,786,924	328,630	2,115,554
Capital Outlay	0	0	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0	0	0
Other Outgo - Transfer of Indirect Costs	2,396,144	2,396,144	2,396,144	0	2,396,144
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	27,145,486	28,537,020	28,647,821	32,114	28,679,935
Net of Current Year Revenue & Expenditures	0	0	0	0	0
Projected Ending Balance--Surplus/(Deficit)	(127,222,172)	(127,222,172)	(127,222,172)	0	(127,222,172)

	Revenue	Expenditures
Contributions - RTSA Stipend		(1,133)
M&R Goodyear Vehicle Repairs - Maintenance Contract Services Chargeback Los Padrinos		2,950
Saturday Summit on 2/21/26		(5,734)
Saturday Math Content Academy 3/14/26		(9,880)
SEIU 3% Retro		45,911
Increased contribution from Part A	32,114	
Total	32,114	32,114

LACOE FY 2025-26
Budget Report - Estimated Actuals
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Alternative Education Programs
(County Community Schools and Independent Study)
Part C - Fund 01.3 - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	(20,527,122)	(20,527,122)	(20,527,122)		(20,527,122)
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	25,614	25,614	25,614	0	25,614
Other Local Revenue	1,533,630	1,533,630	1,533,630	0	1,533,630
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	1,364,134	1,364,134	1,364,134	0	1,364,134
Contributions-Encroachment/Other	4,549,830	4,862,442	4,796,551	26,047	4,822,598
Contributions - to fund LACOE SELPA	(333,985)	(371,437)	(314,521)	0	(314,521)
Current Year Revenue	7,139,223	7,414,383	7,405,408	26,047	7,431,455
EXPENDITURES					
Certificated Salaries	2,559,538	2,689,277	2,696,237	34,857	2,731,094
Classified Salaries	595,642	665,066	657,709	144	657,853
Employee Benefits	1,503,730	1,566,354	1,555,420	(8,954)	1,546,466
Books and Supplies	197,411	249,404	248,971	(22,838)	226,133
Services and Other Operating Expenditures	1,478,220	1,439,600	1,442,389	22,838	1,465,227
Capital Outlay	0	0	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	181,700	181,700	181,700	0	181,700
Other Outgo - Transfer of Indirect Costs	622,982	622,982	622,982	0	622,982
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	7,139,223	7,414,383	7,405,408	26,047	7,431,455
Net of Current Year Revenue & Expenditures	0	0	0	0	0
Projected Ending Balance--Surplus/(Deficit)	(20,527,122)	(20,527,122)	(20,527,122)	0	(20,527,122)

	Revenue	Expenditures
Contributions - RTSA Stipend		1,133
Saturday Summit on 2/21/26		5,734
Saturday Math Content Academy 3/14/26		9,880
SEIU 3% Retro		9,300
Increased contribution from Part A	26,047	
Total	26,047	26,047

LACOE FY 2025-26
Budget Report - Estimated Actuals
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LACHSA
Part C - Fund 01.3 - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	0	0	0		0
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	99,014	99,014	99,014	0	99,014
Other Local Revenue	8,847,380	8,847,380	8,847,380	0	8,847,380
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	2,081,850	2,562,205	2,385,498	11,070	2,396,568
Contributions - to fund LACOE SELPA	(686,834)	(764,367)	(651,799)	0	(651,799)
Current Year Revenue	10,341,410	10,744,232	10,680,093	11,070	10,691,163
EXPENDITURES					
Certificated Salaries	4,562,707	4,806,695	4,768,386	0	4,768,386
Classified Salaries	781,388	852,546	887,587	7,502	895,089
Employee Benefits	2,179,990	2,265,891	2,251,195	3,568	2,254,763
Books and Supplies	286,610	329,885	322,923	0	322,923
Services and Other Operating Expenditures	1,584,663	1,543,163	1,503,950	0	1,503,950
Capital Outlay	0	0	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0	0	0
Other Outgo - Transfer of Indirect Costs	946,052	946,052	946,052	0	946,052
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	10,341,410	10,744,232	10,680,093	11,070	10,691,163
Net of Current Year Revenue & Expenditures	0	0	0	0	0
Projected Ending Balance--Surplus/(Deficit)	0	0	0	0	0

	Revenue	Expenditures
SEIU 3% Retro		11,070
Increased contribution from Part A	11,070	
Total	11,070	11,070

LACOE FY 2025-26
Budget Report - Estimated Actuals
As of April 1, 2026

I-POLY
Part C - Fund 01.3 - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	4,786,019	5,297,237	5,297,237		5,297,237
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	84,059	84,059	84,059	0	84,059
Other Local Revenue	7,275,068	7,275,068	7,275,068	0	7,275,068
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	0	0	0	746,253	746,253
Contributions - to fund LACOE SELPA	(159,539)	(177,938)	(151,753)	0	(151,753)
Current Year Revenue	7,199,588	7,181,189	7,207,374	746,253	7,953,627
EXPENDITURES					
Certificated Salaries	3,119,730	3,436,995	3,405,785	(60,406)	3,345,379
Classified Salaries	578,215	611,114	586,032	5,412	591,444
Employee Benefits	1,960,144	2,055,279	2,058,457	5,342	2,063,799
Books and Supplies	170,843	230,307	207,547	7,466	215,013
Services and Other Operating Expenditures	1,091,673	944,813	963,295	59,495	1,022,790
Capital Outlay	0	0	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0	0	0
Other Outgo - Transfer of Indirect Costs	715,202	715,202	715,202	0	715,202
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	7,635,807	7,993,710	7,936,318	17,309	7,953,627
Net of Current Year Revenue & Expenditures	(436,219)	(812,521)	(728,944)	728,944	0
Projected Ending Balance--Surplus/(Deficit)	4,349,800	4,484,716	4,568,293	728,944	5,297,237

	Revenue	Expenditures
SEIU 3% Retro		17,309
Adjustment to Part A Contribution	746,253	
	746,253	17,309

LACOE FY 2025-26
Budget Report - Estimated Actuals
As of April 1, 2026

OTHER FUNDS

Fund	Title	Beginning Reserves	Revenues	Revenues and Beginning Reserves	Other Restatement and Expenditures	Projected Ending Reserves
17.0	Special Reserve for Other Than Capital Outlay	229,482,455	0	229,482,455	0	229,482,455
67.1	Retiree Health Benefit Fund	11,868,693	326,500	12,195,193	718,650	11,476,543
67.3	Workers' Compensation	**18,210,582**	5,834,901	24,045,483	6,953,128	17,092,355
67.8	Other Claims	**4,500,041**	6,230,096	10,730,137	9,717,010	1,013,127
	Estimated Actuals Budget as of 04/01/2026	264,061,770	12,391,497	276,453,267	17,388,788	259,064,479
	Second Interim Budget as of 01/31/2026	264,061,770	10,994,997	275,056,767	16,574,718	258,482,049
	Increase (Decrease)	0	1,396,500	1,396,500	814,070	582,430
	FACILITIES AND CAPITAL OUTLAY					
35.2	County School Facilities - Modernization	95,033	2,500	97,533	5,821	91,712
35.3	County School Facilities - New Construction	18,183,206	466,500	18,649,706	1,223,878	17,425,828
	Estimated Actuals Budget as of 04/01/2026	18,278,239	469,000	18,747,239	1,229,699	17,517,540
	Second Interim Budget as of 01/31/2026	18,278,239	0	18,278,239	6,775,399	11,502,840
	Increase (Decrease)	0	469,000	469,000	(5,545,700)	6,014,700
	SELPA PASS - THROUGH					
10.0	Special Education Pass Through	(2,363)	31,041,563	31,039,200	31,039,200	0
	Estimated Actuals Budget as of 04/01/2026	(2,363)	31,041,563	31,039,200	31,039,200	0
	Second Interim Budget as of 01/31/2026	(2,363)	31,039,200	31,036,837	31,039,200	(2,363)
	Increase (Decrease)	0	2,363	2,363	0	2,363
	CHILD DEVELOPMENT / STATE PRESCHOOL					
12.0	Child Development/State Preschool	12,213,113	80,221,509	92,434,622	90,544,298	1,890,324
	Estimated Actuals Budget as of 04/01/2026	12,213,113	80,221,509	92,434,622	90,544,298	1,890,324
	Second Interim Budget as of 01/31/2026	12,213,113	95,212,934	107,426,047	108,840,254	(1,414,207)
	Increase (Decrease)	0	(14,991,425)	(14,991,425)	(18,295,956)	3,304,531
	FOREST RESERVE FUND					
16.0	Forest Reserve Fund	0	660,000	660,000	660,000	0
	Estimated Actuals Budget as of 04/01/2026	0	660,000	660,000	660,000	0
	Second Interim Budget as of 01/31/2026	0	660,000	660,000	660,000	0
	Increase (Decrease)	0	0	0	0	0
	SPECIAL RESERVE FUND - CAPITAL OUTLAY PROJECT					
40.0	Special Reserve Fund - Capital Outlay Projects	44,470,381	2,734,773	47,205,154	3,386,223	43,818,931
	Estimated Actuals Budget as of 04/01/2026	44,470,381	2,734,773	47,205,154	3,386,223	43,818,931
	Second Interim Budget as of 01/31/2026	44,470,381	0	44,470,381	12,089,354	32,381,027
	Increase (Decrease)	0	2,734,773	2,734,773	(8,703,131)	11,437,904

		Beg. Reserves	Revenue	Expenditures
Beginning balance carryovers or adjust budget to reflect available funds				
40.0	RDA funds- Guidepost Solutions LLC Purchase with HS			(1,998)
67.3	Other Restricted Local (Fund 67)			1,089,070
67.3	Beginning Balance (moved to 7.8 to cover negative balance)	(860,489)		
67.8	Beginning Balance (moved from 67.3 to cover negative balance)	860,489		
67.1	Align with misc income received		1,500	
	Align with projected current year OPEB expenditures			(275,000)
35.2	Align with projected current year capital expenditures			(80,000)
35.3	Align with projected current year capital expenditures			(5,465,700)
12.0	Align with projected current year revenue & expenditures		(14,991,425)	(14,991,425)
12.0	UPK Co-Wide Planning & Capacity Building grant carryover to 2026-27			(1,516,170)
	CSPP ARPA AB110 grant carryover to 2026-27			(1,788,361)
40.0	Align with projected current year capital expenditures			(8,701,133)

Board Meeting – June 9, 2026

Item V. Reports/Study Topics

A. Draft Local Control and Accountability Plan (LCAP) 2026-27 (Enclosure)

In accordance with EC 52060(g) and 52066(g), LACOE has consulted with the parent advisory council (PAC) and the district English learner advisory committee (DELAC), as well as other educational partners.

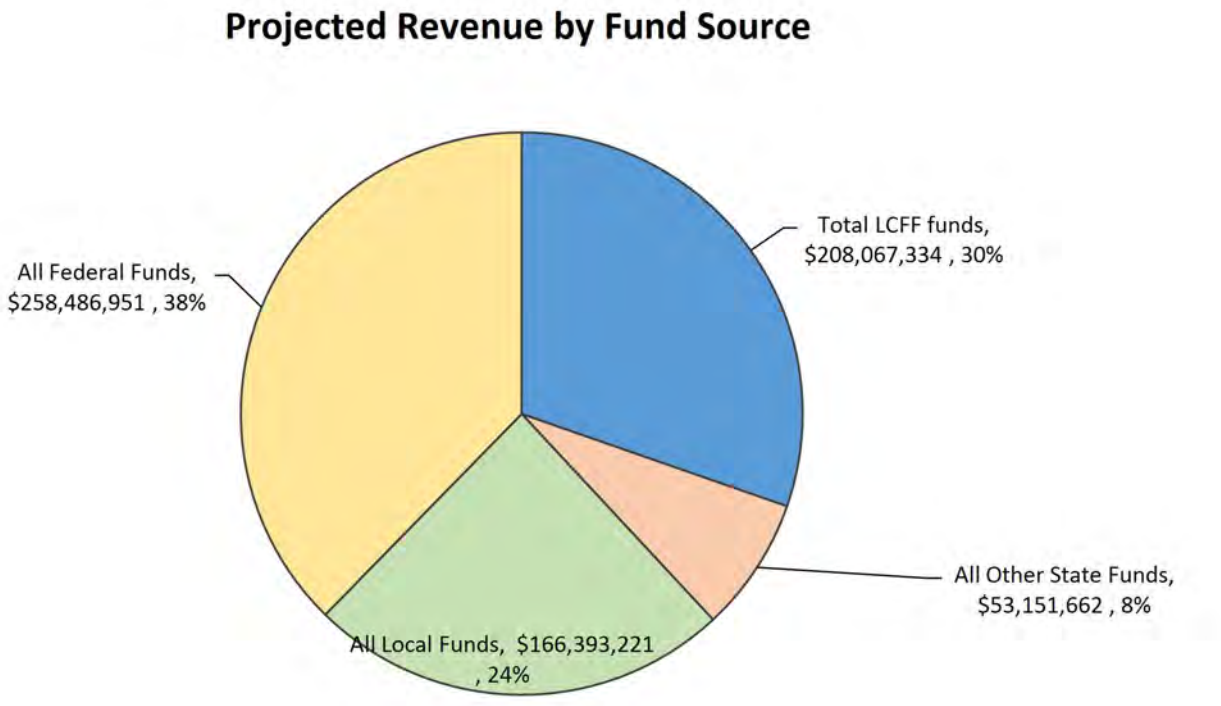
This report provides a brief overview of the draft Local Control and Accountability Plan (LCAP) 2026-27 and provides an additional opportunity to receive feedback. The final LCAP report will be presented on June 9, 2062.

COE LCFF Budget Overview for Parents Template

County Office of Education (COE) Name: Los Angeles County Office of Education
CDS Code: 19101990000000
School Year: 2026-27
COE contact information:
Salvador Aquino
Executive Director
Aquino_Sal@lacoe.edu
562-922-8976

County Offices of Education (COEs) receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF provides funding for 1) COE oversight activities of its school districts and 2) COE instructional programs in the form of base level of funding for all students and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2026-27 School Year



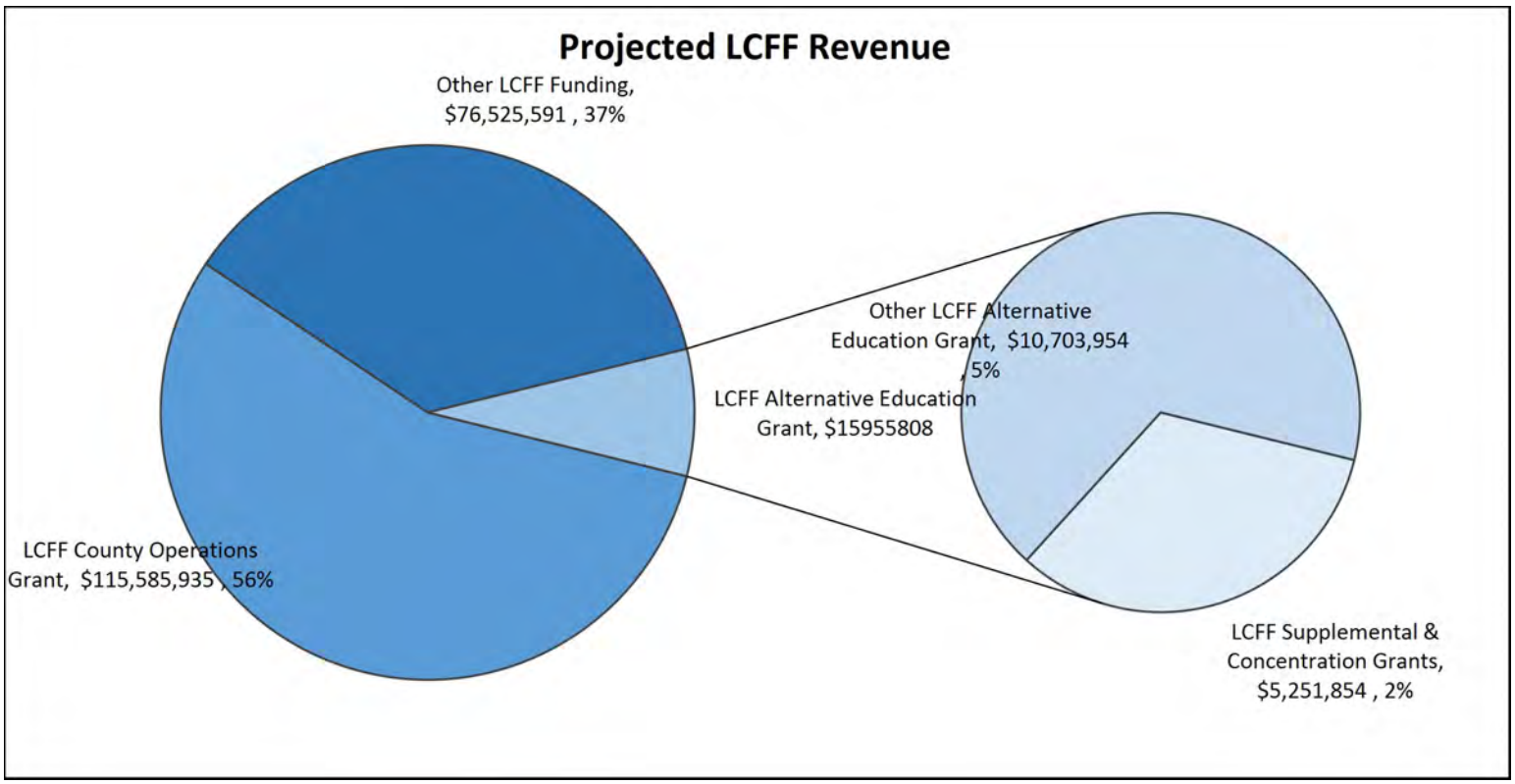
This chart shows the total general purpose revenue Los Angeles County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Los Angeles County Office of Education is 686,099,168, of which 208,067,334 is Local Control Funding Formula (LCFF), 53,151,662 is other

state funds, 166,393,221 is local funds, and 258,486,951 is federal funds.

Of the $53,151,662 attributed to All Other State Funds, $0 are attributed to the Student Support and Enrichment Block Grant.

COE LCFF Budget Overview for Parents

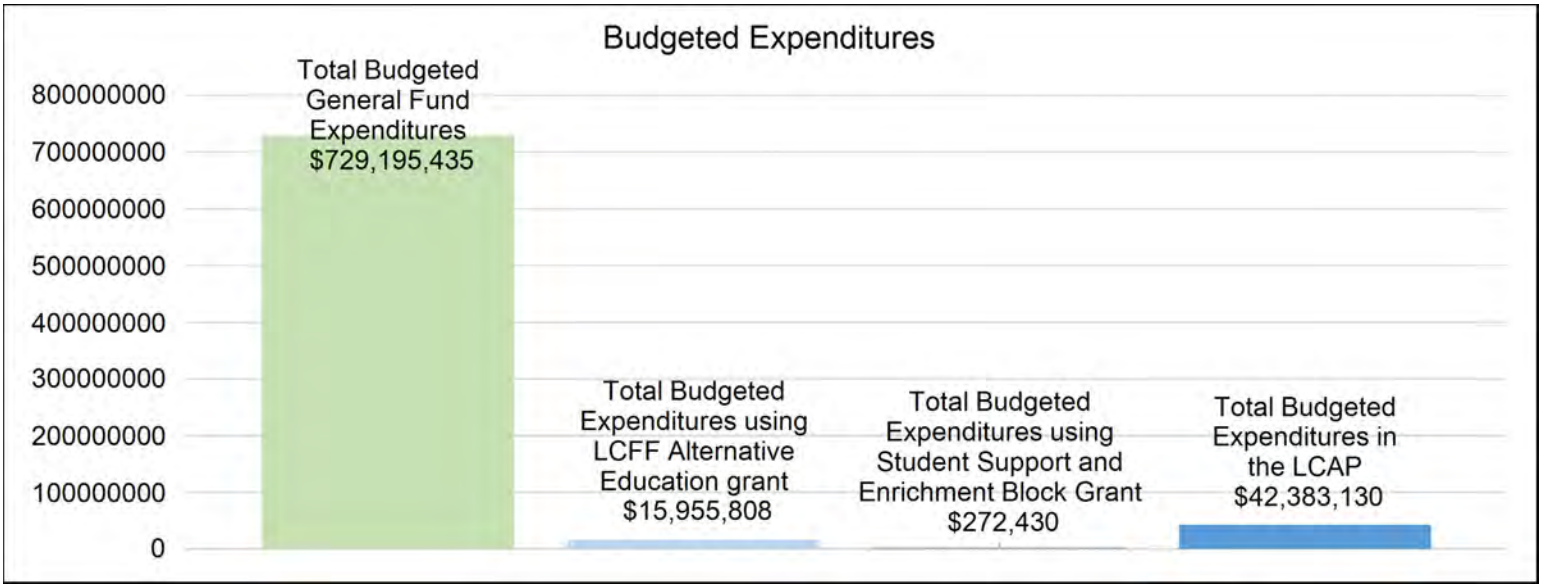


This chart shows the LCFF revenue Los Angeles County Office of Education expects to receive in the coming year.

The text description for the above chart is as follows: The total LCFF revenue projected for Los Angeles County Office of Education is $208,067,334, of which $115,585,935 is attributed to the LCFF County Operations Grant, $15,955,808 is the attributed to the LCFF Alternative Education Grant, and $76,525,591 is other LCFF funds. Of the $15,955,808 attributed to the LCFF Alternative Education Grant, $5,251,854 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

Differentiated Assistance is included in LCFF Funds.

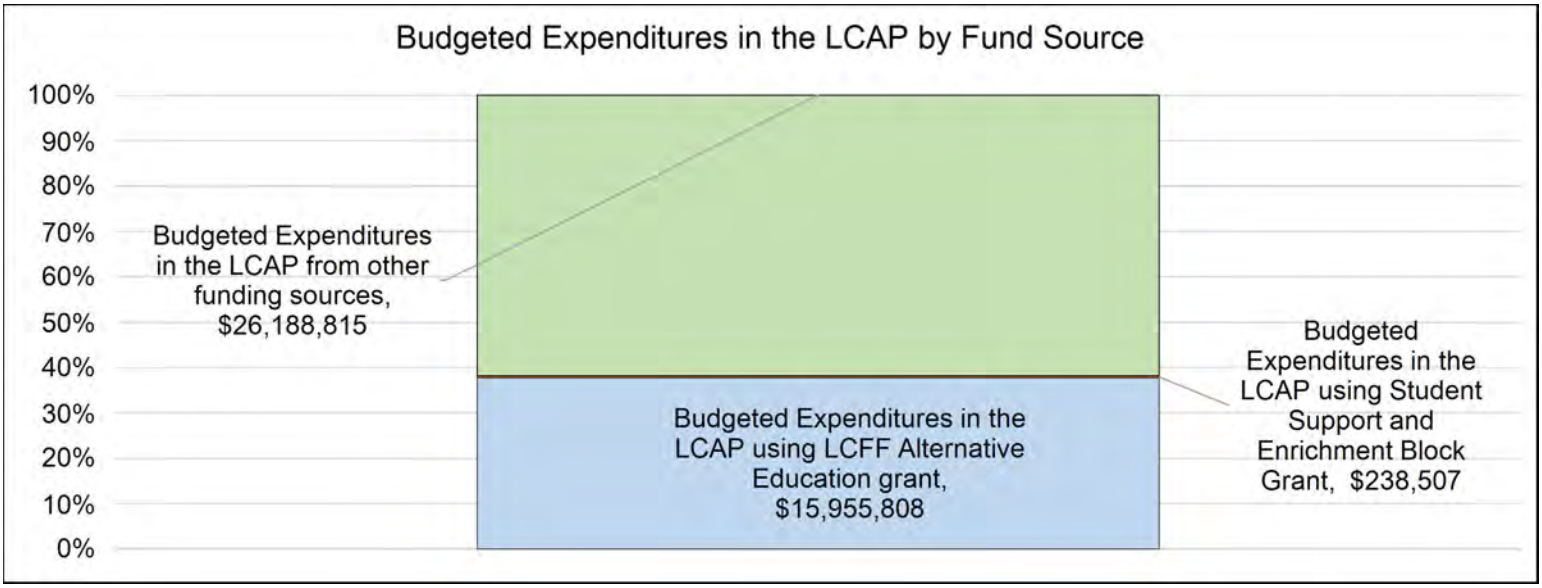
The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Los Angeles County Office of Education plans to spend for 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Los Angeles County Office of Education plans to spend $729,195,435 for the 2026-27 school year. Of that amount, $15,955,808 is attributed to the Alternative Education Grant and $272,430 is attributed to the Student Support and Enrichment Block Grant. $686,812,305 of the General Fund Budgeted Expenditures are not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

As a County Office of Education, services are provided to local districts in addition to county administered programs. These services are paid using the county office General Funds. This includes programs such as the Superintendent's Office, Communications, Office of General Counsel, Grant Development Office, Board of Education, Personnel Commission, Assistant Superintendent's Office, School Financial Services, parts of Controller's Office and Facilities, and parts of Technology Services. These General Fund Budgeted Expenditures are not included in the Local Control and Accountability Plan.



This chart provides a quick summary of how much Los Angeles County Office of Education plans to spend for 2026-27 for planned actions and services in the LCAP.

The text description of the above chart is as follows: Los Angeles County Office of Education plans to spend

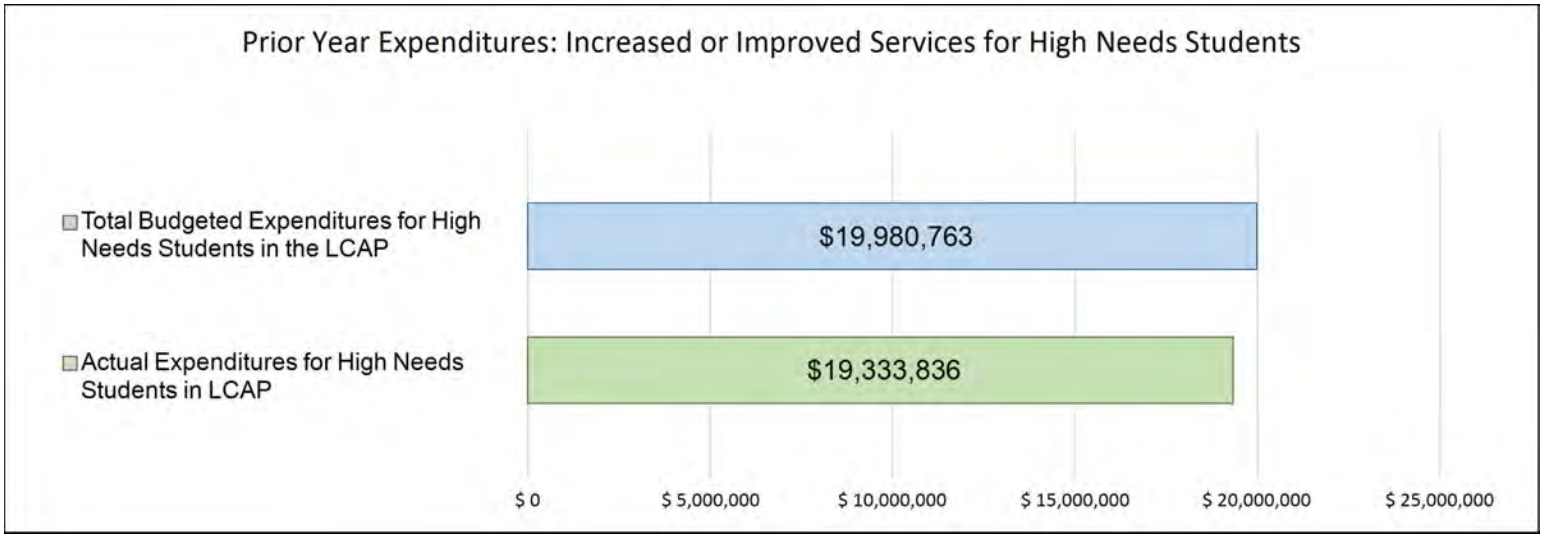
$42,383,130 on actions/services in the LCAP. Of those funds, $15,955,808 is attributed to the Alternative Education Grant and $238,507 is attributed to the Student Support and Enrichment Block Grant.

Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Los Angeles County Office of Education is projecting it will receive 5,251,854 based on the enrollment of foster youth, English learner, and low-income students. Los Angeles County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Los Angeles County Office of Education plans to spend 5,574,075 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2025-26



This chart compares what Los Angeles County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Los Angeles County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2025-26, Los Angeles County Office of Education's LCAP budgeted 19,980,763 for planned actions to increase or improve services for high needs students. Los Angeles County Office of Education actually spent 19,333,836 for actions to increase or improve services for high needs students in 2025-26.

The difference between the budgeted and actual expenditures of 646,927 had the following impact on Los Angeles County Office of Education’s ability to increase or improve services for high needs students:

The overall impact on increased and improved services for unduplicated pupils was partially affected as students continued to receive attendance supports, chronic absenteeism interventions, and targeted student services. However, staffing vacancies limited the District's ability to fully implement the scope of support originally planned.

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Los Angeles County Office of Education	Salvador Aquino Executive Director	Aquino_sal@lacoe.edu 562-922-8976

Plan Summary [2026-27]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

The Los Angeles County Office of Education (LACOE) Educational Programs Division provides educational services to some of the most vulnerable, highly mobile, and historically underserved student populations across Los Angeles County. As one of the largest regional educational agencies in the nation, LACOE plays a critical role in ensuring equitable access to high-quality instruction, comprehensive student supports, and pathways to college, career, and community reintegration for youth served through alternative education settings. LACOE Educational Programs serves an average daily population of approximately 1,549 students in grades 7–12 across a diverse network of juvenile court schools, our county community school, and two specialized high schools. The division operates nine schools and programs designed to meet the unique academic, behavioral, social-emotional, and transition needs of students who often face significant barriers to educational success, including justice involvement, homelessness, foster care placement, interrupted schooling, trauma, and chronic absenteeism.

The student population reflects the diversity and complexity of Los Angeles County, including 6.9% English Learners, 18.1% Students with Disabilities, and 49.3% Socioeconomically Disadvantaged students. Student demographics include 55.1% Latino/Hispanic students, 13% Black/African American students, 13% White students, 5.8% Asian students, 5.4% students identifying as two or more races, and smaller populations of American Indian/Alaskan Native and Native Hawaiian/Pacific Islander students.

Through a comprehensive, equity-centered approach, Los Angeles County Office of Education Educational Programs is committed to creating safe, supportive, and academically rigorous learning environments that promote resilience, restoration, student engagement, and

long-term success. The division integrates academic instruction, mental health supports, career readiness opportunities, transition planning, and community partnerships to ensure students are prepared to successfully re-engage with their schools, communities, postsecondary education, and future careers.
In addition to its alternative education programs, Los Angeles County Office of Education also operates nationally recognized specialized high schools that provide rigorous college-preparatory and career-focused educational opportunities for students throughout Los Angeles County. These include Los Angeles County High School for the Arts (LACHSA), a nationally acclaimed arts conservatory high school located on the campus of California State University, Los Angeles, and International Polytechnic High School (IPoly), an award-winning project-based learning high school located on the campus of California State Polytechnic University, Pomona. Together, these schools reflect LACOE's commitment to innovation, academic excellence, creativity, civic engagement, and college and career readiness across diverse educational settings.

JUVENILE COURT SCHOOLS

Los Angeles County Office of Education administers the largest Juvenile Court Schools (JCS) system in the United States. The Juvenile Court Schools program is designed to provide continuity of education and individualized support for justice-involved youth residing in juvenile halls, camps, and Secure Youth Treatment Facilities (SYTF). The program's mission is to ensure students make meaningful academic progress, meet graduation requirements, and develop the skills necessary to successfully transition into college, career pathways, and their communities.
LACOE's Juvenile Court Schools implement the award-winning Road to Success Academy (RTSA) instructional model, specifically designed to address the academic and social-emotional needs of justice-involved youth. RTSA utilizes interdisciplinary, project-based learning experiences that integrate academic instruction, career exploration, restorative practices, and social-emotional development. The model emphasizes student voice, relationship-centered practices, self-efficacy, and opportunities for positive behavioral growth while promoting educational engagement and long-term student success.

Los Padrinos Juvenile Hall

Los Padrinos Juvenile Hall serves predisposition youth in Los Angeles County and provides educational programming designed to support academic achievement, behavioral growth, and successful transition planning. The school implements structured instructional programs, intervention supports, and restorative practices aligned to the needs of justice-involved youth. During the 2024–25 school year, Los Padrinos Juvenile Hall served 201 students. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 45.8% Students with Disabilities (SWD)
- 15.4% English Learners (ELs)
- 6.0% Experiencing Homelessness (H)
- 22.4% Foster Youth (FY)

Barry J. Nidorf

Barry J. Nidorf Secure Youth Treatment Facility serves youth participating in secure track programming and provides specialized educational

services designed to support academic progress, social-emotional development, and successful reintegration. During the 2025–26 school year, Barry J. Nidorf Secure Youth Treatment Facility served 62 students. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 40.3% Students with Disabilities (SWD)
- 27.4% English Learners (ELs)
- 0% Experiencing Homelessness (H)
- 3.2% Foster Youth (FY)

The facility provides targeted educational programming and coordinated support services designed to promote academic achievement, behavioral growth, and transition readiness.

Road to Success Academy (RTSA) Kilpatrick
During the 2025–26 school year, Road to Success Academy (RTSA) Kilpatrick served 44 students. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 54.5% Students with Disabilities (SWD)
- 4.5% English Learners (ELs)
- 4.5% Experiencing Homelessness (H)
- 45% Foster Youth (FY)

Los Angeles County Office of Education operates three camp-based educational programs serving justice-involved youth across Los Angeles County.

- Afflerbaugh–Paige Camp in La Verne
- Glenn Rockey Camp in San Dimas
- Dorothy Kirby School in Commerce

Camp schools provide structured educational environments designed to support academic achievement, social-emotional development, rehabilitation, and successful reintegration through standards-aligned instruction, counseling services, and transition planning.

Afflerbaugh–Paige Camp

During the 2025–26 school year, Afflerbaugh–Paige Camp served students in a structured camp-based educational setting. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 41.5% Students with Disabilities (SWD)
- 0% Homeless (H)
- 26.4% Foster Youth (FY)
- 17% English Learners (ELs)

Dorothy Kirby School

During the 2025–26 school year, Dorothy Kirby School served students in a camp-based educational program designed to support justice-involved youth. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 61% Students with Disabilities (SWD)
- 0% Homeless (H)
- 34.3% Foster Youth (FY)
- 11.6% English Learners (ELs)

Glenn Rockey Camp

During the 2025–26 school year, Glenn Rockey Camp served students in a camp-based educational setting focused on academic achievement and student support. The student population is as follows:

- 100% Socioeconomically Disadvantaged (SED)
- 41.7% Students with Disabilities (SWD)
- 0% Homeless (H)
- 16.7% Foster Youth (FY)
- 16.7% English Learners (ELs)

These camp school programs provide continuity of education and coordinated support services for students in custody while promoting academic progress, personal growth, and preparation for postsecondary opportunities.

Renaissance Principal Administrative Unit (PAU)

Renaissance PAU is an alternative education system that includes several County Community Schools (CCS) and Independent Study (IS) programs across LA County. The goal is to meet the educational needs of students who are unable to attend traditional public-school settings, because they have been expelled, are on probation, are experiencing homelessness, or face significant barriers that impact educational success. Enrollment may also be initiated by parents or guardians seeking a more supportive and individualized educational environment for their children. These settings provide structured academic programs, intervention supports, and enrichment opportunities designed to foster academic achievement, student engagement, and personal growth in safe and supportive learning environments.

LACOE currently operates the following County Community Schools:

- Boys Republic of Monrovia (Monrovia)
- Jonas Salk (Hawthorne)
- Mujeres y Hombres Nobles CCS (Monterey Park)

Independent Study programs are also available at:

- Jonas Salk/La Brea IS (Hawthorne)
- Mujeres y Hombres Nobles CCS (Monterey Park)

During the 2025–26 school year, Renaissance County Community Schools, operating as a Principal's Administrative Unit, served 122 students. The student population is as follows:

- 22.1% English Learners
- 10.8% Long-Term English Learners
- 8.2% Students with Disabilities
- 13.9% Homeless
- 4.1% Foster Youth
- 77.9% Socioeconomically Disadvantaged

These schools are committed to providing equitable access to education, individualized intervention, transition support, and pathways to college and career readiness for students facing significant barriers to academic success.

SPECIALIZED SCHOOLS

Los Angeles County Office of Education operates two specialized high schools recognized for academic excellence, innovation, and high graduation outcomes.

Los Angeles County High School for the Arts (LACHSA)

Los Angeles County High School for the Arts offers a unique educational experience that combines rigorous college-preparatory academics with conservatory-style training in the visual and performing arts. Established in 1985, this tuition-free public high school is operated by LACOE in partnership with California State University, Los Angeles and is located on the university campus.

LACHSA has received national recognition for excellence in arts education and academic achievement, including the Golden Bell Award, Grammy Signature School designation, Bravo Award, and Exemplary School designation by the Arts Schools Network. The school has also been recognized by Newsweek Magazine as one of "America's Best High Schools" and by NICHE as the top public high school for the arts in the nation.

The school serves 551 culturally and socioeconomically diverse students representing more than 80 school districts throughout Los Angeles County. Admission is competitive and based on academic performance, attendance, behavior, and a juried audition or portfolio review process across six artistic disciplines.

Student demographics at LACHSA include:

- 20% Socioeconomically Disadvantaged (SED)
- 9.1% Students with Disabilities (SWD)
- 0.5% Homeless (H)

- 0% Foster Youth (FY)
- 0.5% English Learners (ELs)

International Polytechnic High School (IPoly)

International Polytechnic High School is a specialized public high school operated by Los Angeles County Office of Education in partnership with California State Polytechnic University, Pomona. The school provides a rigorous project-based learning environment emphasizing interdisciplinary instruction, global awareness, civic responsibility, and collaborative problem-solving.

IPoly offers students a personalized educational experience designed to prepare them for postsecondary success through thematic instruction, real-world application, leadership development, and community engagement. The school's partnership with Cal Poly Pomona and the College of Education and Integrative Studies supports its commitment to college and career readiness through innovative instructional practices.

In 2024, IPoly was recognized as a California Distinguished School based on its performance on the California School Dashboard. Admission is selective and requires a minimum two-year GPA of 2.5. Students are selected through an admissions review process designed to maintain a diverse and academically motivated student population representing more than 40 cities throughout Los Angeles County.

As of the 2024–25 school year, IPoly enrolled 498 students. Student demographics include:
- 29% Socioeconomically Disadvantaged (SED)
- 3.3% Students with Disabilities (SWD)
- 1.5% Homeless (H)
- 0% Foster Youth (FY)
- 1.3% English Learners (ELs)

Supplemental Funding

Los Angeles County Office of Education utilizes a variety of state and federal supplemental funding sources, including Equity Multiplier funding, Comprehensive Support and Improvement (CSI) funding, Student Support and Enrichment Block Grant (SSEBG) funds, and Learning Recovery Emergency Block Grant (LREBG) funds, to support students enrolled across Juvenile Court Schools, County Community Schools, Specialized Schools, and other alternative education settings.

These funding sources are intended to provide additional support and expanded educational opportunities aligned with the unique needs of the students served throughout LACOE Educational Programs. Supplemental funds support efforts focused on academic achievement, student engagement, school climate, wellness, intervention services, college and career readiness, transition services, enrichment opportunities, and continuous improvement initiatives.

The following supplemental funding sources support schools within LACOE Educational Programs:

Student Support and Enrichment Block Grant (SSEBG)
- All schools

Learning Recovery Emergency Block Grant (LREBG)
- All schools

Equity Multiplier
- Los Padrinos Juvenile Hall
- Barry J. Nidorf Secure Youth Treatment Facility
- Road to Success Academy (RTSA) Kilpatrick
- Afflerbaugh Camp
- Glenn Rockey Camp
- Dorothy Kirby School
- Renaissance County Community Schools

Comprehensive Support and Improvement (CSI)
- Afflerbaugh–Paige Camp
- Renaissance County Community Schools

These investments support Los Angeles County Office of Education's continued commitment to educational equity, access, and the implementation of comprehensive systems of support designed to improve outcomes for students served in high-need and alternative education settings.

The diversity of programs and student populations served throughout LACOE Educational Programs requires a comprehensive and differentiated approach to instruction, intervention, student support, and continuous improvement. The goals, actions, and expenditures outlined throughout this LCAP are designed to address the unique academic, behavioral, social-emotional, and transition needs of students across alternative education and specialized school settings.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

SECTION 1: REFLECTION OF THE 2025 CALIFORNIA DASHBOARD, CAASPP ANALYSIS, AND LOCAL DATA

Los Angeles County Office of Education (LACOE) Educational Programs conducted a comprehensive review of the 2025 California School Dashboard, as well as the CAASPP results, and the STAR Reading and Mathematics assessments. The review included analysis across Juvenile Court Schools, Renaissance County Alternative Schools, Specialized Schools, and Equity Multiplier school sites, with particular

attention to student groups identified for differentiated support.

The 2025 Dashboard results reflect both areas of progress and ongoing challenges. While several indicators demonstrated improvement compared to prior years, including graduation outcomes, attendance, literacy achievement, and college and career readiness measures, significant performance gaps remain for several student groups, particularly Students with Disabilities, Foster Youth, English Learners, Long-Term English Learners, Homeless students, African American students, Hispanic students, and Socioeconomically Disadvantaged students. Historical Dashboard data from 2023 and 2024, along with local assessment data, were used to provide context for understanding trends and measuring progress over time.

The findings from this review directly informed the development of the 2026–27 Local Control and Accountability Plan (LCAP), including the identification of priorities, goals, actions, and expenditures designed to address areas of need and sustain areas of growth.

**Successes and Areas of Growth

Analysis of the 2023–2025 California School Dashboard demonstrates notable improvements across several indicators. Graduation outcomes improved for many student groups, reflecting the impact of expanded credit recovery opportunities, individualized graduation planning, transition services, and targeted student supports. Districtwide graduation rates increased from 68.7 percent to 76.8 percent, with improvements observed among Students with Disabilities, Foster Youth, English Learners, African-American Students, Hispanic, Homeless, and Socioeconomically Disadvantaged students.

College and Career Indicator (CCI) outcomes also improved during this period. Districtwide A-G completion rates increased from 54.6 percent to 61.5 percent, and Career Technical Education and workforce readiness opportunities expanded across multiple programs. OSHA certification completion rates exceeded established targets achieving 65% completion amongst students participating in CTE pathways. In addition, Advanced Placement examination performance at Los Angeles County High School for the Arts increased from 76% to 83% percent.

Attendance and engagement indicators also demonstrated improvement. Overall attendance rates increased from 86.62 % in 2023 to 91.93% in 2025, while chronic absenteeism declined among several student groups. Compared to 2023, chronic absenteeism rates declined for Hispanic students (from 33.6% in 2023 down to 22% in 2025), Socioeconomically Disadvantaged students (from 36% in 2023 down to 25.5% in 2025), and Students with Disabilities (from 36% in 2023 down to 18% in 2024), reflecting the effectiveness of attendance monitoring, family outreach, transition services, and student engagement strategies.

Academic achievement data reflected growth across several indicators. Districtwide CAASPP English Language Arts performance increased from 50.35% to 59.21%, with notable gains among Socioeconomically Disadvantaged students (+8.72), English Learners (+3.96), and students enrolled at Los Angeles County High School for the Arts (+15.89) and International Polytechnic High (+1.3). English Language Arts achieved Green performance status (from Yello2 in 2023).

Mathematics achievement demonstrated measurable growth between the 2022–23 and 2024–25 CAASPP administrations across several student groups and school settings. Districtwide performance increased from 25.0% to 30.2% of students meeting or exceeding standards,

representing a gain of more than five percentage points. Performance among Socioeconomically Disadvantaged students improved from 11.5% to 17.2%, while English Learners increased from 0 percent to 3.6 percent meeting or exceeding standards. Significant growth was also observed at Los Angeles County High School for the Arts (LACHSA), where performance increased from 30.5% to 42.3%, demonstrating substantial improvement in mathematics achievement. Although International Polytechnic High School (IPOLY) experienced a slight decline from 52.4 percent to 50.9 percent, performance remained well above the district average. Renaissance County Alternative Schools also demonstrated improvement, increasing from 1.5% to 7.3% meeting or exceeding standards. While overall mathematics performance remains an area of need, these results indicate positive progress in academic achievement and suggest that targeted instructional supports and intervention strategies are contributing to improved outcomes for several student groups and school programs.

English Learner outcomes also demonstrated areas of growth. Reclassification rates increased from 9.8% to 13.5%. Additionally, ELPI performance improved substantially between 2023 and 2024, with districtwide ELPI moving from Orange to Green. Although challenges remain, this improvement reflects the impact of expanded language acquisition supports, instructional interventions, and targeted monitoring of multilingual learners.

Additional progress was observed through local assessment measures, including STAR Reading and Mathematics data, which demonstrated growth across several student groups, particularly in reading achievement among Hispanic/Latino students, Foster Youth, and students experiencing homelessness.

LACOE Educational Programs also maintained full implementation of standards-aligned instructional materials and continued to provide professional development aligned to academic standards, instructional practices, wellness, and social-emotional learning supports.

**Ongoing Challenges and Areas of Need

Despite these successes, the 2025 Dashboard continues to identify several significant areas requiring focused attention. Mathematics remains one of the most significant challenges across Educational Programs. While some schools demonstrated improvement, districtwide Mathematics performance remained in the Red performance category. Students with Disabilities, Socioeconomically Disadvantaged students, English Learners, Long-Term English Learners, Foster Youth, and Hispanic students continue to perform significantly below state standards. Mathematics outcomes remain particularly concerning within alternative education settings where students frequently enter with substantial instructional gaps and interrupted educational histories.

Suspension rates continue to represent the most persistent area of concern across the organization. While efforts to implement restorative practices and trauma-informed supports have expanded, suspension rates remained in the Red performance category for multiple student groups and school sites in 2025. Districtwide, Students with Disabilities, Foster Youth, African American students, Long-Term English Learners, Homeless students, English Learners, Hispanic students, and Socioeconomically Disadvantaged students continue to experience disproportionately high suspension rates.

Several Equity Multiplier schools demonstrated particularly significant suspension concerns. Los Padrinos Juvenile Hall generated Red performance levels across nearly all reported student groups, including Students with Disabilities, Foster Youth, African American students, English Learners, Long-Term English Learners, Homeless students, Hispanic students, and Socioeconomically Disadvantaged students.

Barry J. Nidorf, Dorothy Kirby, and Afflerbaugh also demonstrated elevated suspension outcomes among Students with Disabilities.

The 2025 Dashboard also identified new academic concerns at several Equity Multiplier schools. Los Padrinos generated Red performance levels in English Language Arts, Mathematics, Graduation Rate, College and Career Indicator, and English Learner Progress Indicator. Renaissance generated Red performance in Mathematics and College and Career readiness outcomes, while Afflerbaugh demonstrated Red performance in Graduation Rate and College and Career Indicator outcomes.

English Learner outcomes remain an ongoing area of need. While reclassification rates improved and ELPI performance improved between 2023 (Orange) and 2024 (Green), districtwide ELPI declined to Red status in 2025. English Learners and Long-Term English Learners continue to experience lower outcomes in English Language Arts, Mathematics, Graduation Rate, and College and Career readiness. These findings indicate the need for continued investment in multilingual learner supports, designated and integrated English Language Development, and targeted interventions for Long-Term English Learners.

Chronic absenteeism also remains a challenge, particularly among Foster Youth (Red) and students enrolled in Renaissance County Community Schools and alternative education programs. Student mobility, housing instability, probation involvement, transportation barriers, and interrupted enrollment continue to impact attendance and educational continuity.

School climate and connectedness data similarly indicate continued need for expanded behavioral supports, restorative practices, mental health services, family engagement efforts, and student wellness initiatives. Educational partner feedback consistently identified the importance of strengthening student engagement, increasing access to counseling services, and expanding individualized supports for students experiencing trauma and instability.

**Implications for the 2026–27 LCAP

The review of Dashboard, CAASPP, STAR, attendance, graduation, and local performance data directly informed the development of the 2026–27 LCAP goals, actions, and expenditures. The identified needs will result in continued investments in academic intervention, Educational Support Specialists, counseling and transition services, restorative practices, behavioral intervention supports, English Learner services, attendance improvement strategies, college and career readiness programming, and Equity Multiplier initiatives.
Particular emphasis will be placed on supporting schools and student groups identified in Red or Very Low performance categories, including Los Padrinos, Barry J. Nidorf, Dorothy Kirby, Afflerbaugh, and Renaissance. Through targeted actions and data-informed decision-making, LACOE Educational Programs will continue focusing resources on improving academic achievement, reducing suspensions, increasing graduation and college/career readiness outcomes, strengthening English Learner performance, and ensuring all students have access to the supports necessary for long-term educational success.

SECTION 2: RED PERFORMANCE ON THE 2023 CALIFORNIA DASHBOARD TO BE ADDRESSED THROUGHOUT THIS LCAP CYCLE

It is important to note that most of our student groups and school sites received a No Performance Color (NPC) on the California Dashboard. This occurs when there is insufficient data to calculate both Status and Change, which are required to assign a Dashboard performance

color. This is common among alternative education settings and student groups with small enrollment counts, high mobility rates, or limited assessment participation.
Although a Dashboard color is not generated and, in some cases, data are not publicly reported, our commitment to continuous improvement remains unchanged. Within our Juvenile Court Schools and Renaissance County Alternative School, we intentionally analyze student outcomes and implement supports as though these student groups were performing in the Red performance level. This approach ensures that we maintain a sense of urgency, focus resources where they are most needed, and continue to address achievement gaps through targeted interventions and supports designed to improve outcomes for all students.

(1) ENGLISH LANGUAGE ARTS (ELA)
RED Performance
-District-wide: None
-Schools: None identified as Red on the 2023 California Dashboard
-Groups Within a School: None identified as Red on the 2023 California Dashboard
-Implications for LCAP: Action 3.2 (Reclassification); Action 3.3 (Interventions); Action 3.6 (Dissemination of Data); Action 3.7 Instruction; Action 3.11 (Assessments); Action 3.12 (Data Chats Continuous Improvement); Action 3.13 (Professional Development; Action 3.14 (Culturally Responsive Pedagogy); 3.15 (Students with Disabilities

(2) MATHEMATICS
RED Performance
-District-wide: None
-Schools: None identified as Red on the California Dashboard
-Groups Within a School: None identified as Red on the 2023 California Dashboard
-Implications for LCAP: Action 3.2 (Reclassification); Action 3.3 (Interventions); Action 3.6 (Dissemination of Data); Action 3.7 Instruction; Action 3.11 (Assessments); Action 3.12 (Data Chats Continuous Improvement); Action 3.13 (Professional Development; Action 3.14 (Culturally Responsive Pedagogy); 3.15 (Students with Disabilities)

(3) CHRONIC ABSENTEEISM
RED Performance
-District-wide: LACOE; Socioeconomically Disadvantaged (SED)
-Schools: None
-Groups Within a School: None of the student groups at the schools appear Red.
-Implications for LCAP: Action 2.4 (Attendance); Action 2.5 (Chronic Absenteeism)

(4) SUSPENSION RATE
RED Performance
-District-wide: LACOE; Socioeconomically Disadvantaged (SED); Students with Disabilities (SWD); Foster Youth (FY); African-American Students (AA); Two or More Races
-Schools: Kirby and Rockey
-Groups Within a School: Kirby ->Socioeconomically Disadvantaged (SED); Students with Disabilities (SWD); Foster Youth (FY); Hispanic

(H); African-American (AA); BJ Nidorf ->Foster Youth (FY); Students with Disabilities; African-American (AA)
Afflerbaugh: Students with Disabilities (SWD)
-Implications for LCAP: Action 2.2 (Positive Behavior Intervention System -PBIS); Action 2.3 (Mental Health Support); Action 3.4 (Expelled Youth)

(5) GRADUATION RATE
RED Performance
-District-wide: Socioeconomically Disadvantaged Students (SED); Students with Disabilities (SWD); Foster Youth (FY); Hispanic Students (H); English Learners (ELs); African American Students (AA); Homeless Students (Hom)
-Schools: Renaissance
-Groups Within a School: Hispanic and Socioeconomically Disadvantaged Students (SED) at Renaissance; Hispanic Students at Afflerbaugh-Paige
-Implications for LCAP: Actions 1.2 (Graduation Support); Action 3.10 (Homeless Students); Action 3.5 (Foster Youth)

(6) COLLEGE AND CAREER INDICATOR (CCI)
RED Performance
-District-wide: Students with Disabilities (Very Low); Foster Youth (Very Low); English Learners (Very Low); African American Students (Very Low); Homeless Students (Very Low)
-Schools: Barry J. Nidorf (Very Low); Kirby (Very Low); Afflerbaugh-Paige (Very Low); Renaissance (Very Low)
-Groups Within Schools: Socioeconomically Disadvantaged Students at Barry J. Nidorf, Kirby, Afflerbaugh-Paige, Renaissance; and Hispanic Students at Renaissance
-Implications for LCAP: Action 1.3 (College Courses); 1.4 (Access to Courses)

(7) ENGLISH LEARNER PROGRESS INDICATOR (ELPI)
RED Performance
-District-wide: None
-Schools: Renaissance (English Learners Red)
-Implications for LCAP: Action 3.1 (Basic Services for English Learners) and Action 3.2 (Reclassification)

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Technical Assistance

Los Angeles County Office of Education has been identified for Differentiated Assistance based on the 2025 California School Dashboard results. This designation reflects the need for targeted support in addressing persistent performance challenges among specific student groups across multiple state priority areas.

Analysis of the 2025 California School Dashboard identified several schools, student groups, and student groups within schools performing in the lowest performance level on one or more state indicators. These identified areas continue to guide the development of targeted goals, actions, and expenditures within the 2026–27 Local Control and Accountability Plan (LCAP), including supports aligned to Equity Multiplier, Learning Recovery Emergency Block Grant (LREBG), and Comprehensive Support and Improvement (CSI) requirements.

Identified Areas of Need

LACOE was identified for technical assistance due to the lowest performance levels in two or more state indicators for the following student groups:

-All Students: Suspension Rate and Mathematics
-African American Students: Graduation Rate, Suspension Rate, and College/Career Readiness
-Foster Youth: Graduation Rate, English Language Arts, Mathematics, and College/Career Readiness
-Homeless Students: Suspension Rate, Graduation Rate, and College/Career Readiness
-Students with Disabilities: Graduation Rate, English Language Arts, and Mathematics
-Socioeconomically Disadvantaged Students: Graduation Rate, Suspension Rate, English Language Arts, and Mathematics
-English Learners: Graduation Rate, English Language Arts, and Mathematics
-Long-Term English Learners: Graduation Rate, English Language Arts, Mathematics, and College/Career Readiness
-Lowest Performance Levels on the 2025 California School Dashboard

Schools

The following schools were identified as performing in the lowest performance level on one or more state indicators:
Dorothy Kirby School: Suspension Rate
Renaissance County Community Schools: English Learner Progress and Graduation Rate

Student Groups

The following student groups were identified as performing in the lowest performance level on one or more state indicators:

-English Learners: Graduation Rate and College/Career Readiness
-Foster Youth: Suspension Rate, Graduation Rate, College/Career Readiness, English Language Arts, and Mathematics
-Homeless Students: Graduation Rate, College/Career Readiness, and Suspension Rate
-Socioeconomically Disadvantaged Students: English Language Arts, Mathematics, Suspension Rate, and Graduation Rate
-Students with Disabilities: Graduation Rate, English Language Arts, and Mathematics
-Black/African American Students: Suspension Rate, Graduation Rate, College/Career Readiness, English Language Arts, and Mathematics
-Hispanic Students: Suspension Rate and Mathematics
-Long-Term English Learners: Graduation Rate, English Language Arts, Mathematics, and College/Career Indicator

Student Groups Within Schools

The following student groups within schools were identified as performing in the lowest performance level on one or more state indicators:

Afflerbaugh–Paige Camp
Suspension Rate: African American Students
Graduation Rate: Socioeconomically Disadvantaged Students and Hispanic Students

Dorothy Kirby School
Suspension Rate: Foster Youth, Students with Disabilities, African American Students, Socioeconomically Disadvantaged Students, and Hispanic Students

Barry J. Nidorf Secure Youth Treatment Facility
Suspension Rate: Socioeconomically Disadvantaged Students, Students with Disabilities, African American Students, and Hispanic Students
Graduation Rate: Socioeconomically Disadvantaged Students

Renaissance County Community Schools
Graduation Rate: Socioeconomically Disadvantaged Students and Hispanic Students
College/Career Indicator: Socioeconomically Disadvantaged Students and Hispanic Students

The identified performance indicators continue to inform the implementation of targeted interventions, expanded student supports, restorative practices, academic interventions, transition services, and continuous improvement efforts outlined throughout the LCAP. Goal 4, Equity Multiplier actions, and additional supplemental supports are specifically designed to address the identified needs of schools and student groups performing in the lowest performance levels on the California School Dashboard.

Support Provided

During the 2025–26 school year, LACOE partnered with the Orange County Department of Education to provide technical assistance focused on building administrative capacity, analyzing performance data, and identifying root causes of underperformance. Key activities included:

Reviewing school status and performance data
Conducting initiative mapping and data analysis
Supporting school teams in revising School Plans for Student Achievement (SPSAs)
Developing targeted action plans to address the needs of the lowest-performing student groups

The Differentiated Assistance Support (DAS) Team, composed of site-level educators and central office staff, utilized a continuous improvement planning process to support data analysis, root cause identification, and the development of actionable strategies aligned with LCAP goals and identified student needs.

Focus Areas and Outcomes

LACOE's performance review identified areas of both progress and continued need across academic and student outcome indicators. Improvements were observed in English Language Arts proficiency and College and Career Readiness outcomes. While prior Dashboard data reflected growth in English Learner progress, more recent data identified continued areas of need among Long-Term English Learners and multilingual learner performance indicators. At the same time, Mathematics achievement and literacy performance among several student groups continue to require focused intervention and instructional support.

To address these identified needs, LACOE continued implementing professional development and instructional support initiatives focused on standards-based instruction, literacy development, support for multilingual learners, and strategies designed to improve outcomes for students with disabilities and other historically underserved student groups.

Next Steps

LACOE Educational Programs will continue strengthening assessment systems, instructional supports, data-informed decision-making practices, and targeted intervention strategies designed to improve student outcomes and close achievement gaps identified through state and local performance indicators. Ongoing efforts will continue to focus on increasing student participation in state assessments, strengthening instructional practices, expanding student engagement supports, and refining systems aligned to continuous improvement processes.

Through sustained technical assistance, educational partner collaboration, and ongoing implementation of targeted supports, LACOE will continue working to improve equitable outcomes for students across Juvenile Court Schools, County Community Schools, and Specialized Schools.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

In alignment with the California Department of Education's accountability framework, Los Angeles County Office of Education identified schools for Comprehensive Support and Improvement (CSI) based on performance indicators reflected on the 2025 California School Dashboard. Schools were identified due to persistently low graduation rates and/or overall academic performance.

Schools Identified for CSI in 2026–27

Afflerbaugh–Paige Camp

Low Graduation Rate
Renaissance County Community Schools
Low Graduation Rate

Dorothy Kirby School and Barry J. Nidorf Secure Youth Treatment Facility exited Comprehensive Support and Improvement (CSI) status based on improvements in identified state indicators reflected on the California School Dashboard. These improvements reflect continued school improvement efforts focused on academic achievement, graduation outcomes, student engagement, and targeted intervention supports.

LACOE Educational Programs continues to support identified CSI schools through ongoing data analysis, school-level needs assessments, targeted intervention planning, and continuous improvement practices aligned to identified student and school needs. School leadership teams regularly review academic, engagement, graduation, attendance, and school climate data to identify trends, monitor progress, and refine intervention strategies.
Evidence-based interventions implemented across CSI schools include targeted academic interventions, literacy and mathematics supports, restorative practices, Positive Behavioral Interventions and Supports (PBIS), attendance interventions, transition services, multilingual learner supports, counseling services, and expanded social-emotional and behavioral supports. School teams also engage in continuous improvement planning processes aligned to LCAP goals and identified Dashboard indicators.

LACOE Educational Programs monitors the implementation and effectiveness of CSI plans through ongoing collaboration with school leadership teams, review of state and local performance data, educational partner feedback, and regular progress monitoring aligned to identified outcome measures. Continuous evaluation of implemented strategies supports refinement of interventions and resource allocation designed to improve student outcomes across identified CSI schools.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Los Angeles County Office of Education Educational Programs continues to provide targeted support, training, technical assistance, and progress monitoring for schools identified for Comprehensive Support and Improvement (CSI). Through collaboration among site administrators, instructional staff, educational partners, and central office teams, schools engage in continuous improvement processes designed to identify root causes of underperformance, strengthen instructional systems, and improve student outcomes.

School leadership teams regularly review state and local performance data, including California School Dashboard indicators, CAASPP results, STAR assessment data, graduation outcomes, attendance data, and local measures to identify trends, determine areas of need, and develop targeted intervention strategies aligned to school and student needs. Continuous improvement processes, including initiative mapping and root cause analysis, support schools in evaluating the effectiveness of existing programs and identifying additional supports and resources necessary to improve academic achievement and student engagement.

LACOE's Theory of Action guides this works by promoting student-centered professional practices, shared accountability, and systemwide structures designed to strengthen instructional capacity, standards-based teaching practices, social-emotional learning supports, and equitable access to educational opportunities. This framework supports the implementation of high academic and behavioral expectations across all schools while strengthening coordinated systems of support for historically underserved student groups.

The Title I Office plays a critical role in supporting CSI schools through ongoing review and monitoring of School Plans for Student Achievement (SPSAs) to ensure alignment with LCAP goals, identified student needs, and evidence-based intervention strategies. The Title I Office provides technical assistance and training to school leadership teams, School Site Councils, English Learner Advisory Committees, and other educational partners to support data-informed planning, resource alignment, and implementation of targeted school improvement strategies.

As part of the school improvement process, schools utilize comprehensive needs assessments and review evidence-based interventions, including resources identified through the What Works Clearinghouse (WWC), to support the development and implementation of instructional and intervention strategies aligned to identified areas of need. Current focus areas include literacy development, mathematics achievement, assessment participation, multilingual learner supports, restorative practices, and social-emotional and behavioral interventions.

To support accountability and continuous improvement, LACOE Educational Programs monitors the implementation and effectiveness of CSI plans through ongoing collaboration with school leadership teams, regular site reviews, analysis of disaggregated student performance data, and educational partner feedback. Findings from these monitoring activities are used to refine intervention strategies, strengthen implementation practices, and support continuous improvement efforts designed to improve student outcomes across CSI schools.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

Los Angeles County Office of Education utilizes a comprehensive, data-informed process to monitor and evaluate the effectiveness of the Local Control and Accountability Plan (LCAP), school improvement efforts, and targeted interventions implemented across Juvenile Court Schools, County Community Schools, Specialized Schools, and schools identified for Comprehensive Support and Improvement (CSI). This process supports continuous improvement by ensuring that actions, services, and expenditures remain aligned to identified student and school needs.

Data Review and Analysis

School leadership teams, central office staff, and instructional support teams regularly review state and local performance data to monitor student outcomes, evaluate implementation effectiveness, and identify areas requiring additional support. Data sources reviewed include the California School Dashboard, CAASPP results, graduation rates, attendance data, suspension data, STAR assessment results, English Learner progress indicators, College/Career Readiness indicators, and local accountability measures.

In addition to academic indicators, schools review California Healthy Kids Survey (CHKS) data and other local climate measures to assess school connectedness, student engagement, wellness, and perceptions of school safety. This process supports a comprehensive review of both academic and social-emotional factors impacting student success.
Continuous Improvement Process

LACOE Educational Programs utilizes continuous improvement structures, including Differentiated Assistance Support (DAS) teams, school leadership collaboration, Professional Learning Communities (PLCs), and School Plan for Student Achievement (SPSA) review processes, to support ongoing evaluation and refinement of instructional and intervention strategies. These processes support schools in analyzing disaggregated student data, identifying trends, monitoring progress toward LCAP goals, and adjusting supports based on identified outcomes and student needs.

Capacity Building and Accountability

To support implementation fidelity and accountability, the Title I Office and central office teams provide ongoing technical assistance, coaching, and monitoring aligned to LCAP goals, state accountability indicators, and evidence-based practices. School leadership teams receive support in aligning SPSAs to identified student needs, utilizing data to inform decision-making, and implementing continuous improvement practices designed to improve student outcomes.

Educational Partner Engagement

Progress monitoring data and updates related to LCAP goals, state indicators, local measures, and school improvement efforts are regularly shared with educational partners through LCAP engagement sessions, School Site Councils, advisory committees, and shared decision-making structures. Educational partner feedback continues to inform planning, implementation, and refinement of supports and services across school sites.

Ongoing Evaluation

LACOE Educational Programs will continue monitoring the effectiveness of implemented strategies through ongoing review of disaggregated student performance data, educational partner feedback, assessment participation rates, implementation monitoring, and progress toward identified outcome measures. Findings from these evaluation processes are used to refine supports, strengthen implementation practices, and guide future planning aligned to continuous improvement and equitable student outcomes.

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Students	The California Healthy Kids Survey (CHKS), Juvenile Court School (JCS) Student Survey, focus groups, and interviews were conducted between February and May 2025. A total of 1,347 students participated in CHKS, 344 students participated in the JCS Student Survey. Additional engagement activities included LACHSA student focus groups and IPoly student surveys.
Parents	LCFF Local Indicator Educational Partner Feedback Survey. and The California School Parent Surveys (CSPS) were administered between February and April 2026. There 355 parent responses submitted for CSPS and 23 for the LCFF survey. Additional parent engagement opportunities included Parent Advisory Committee meetings, DELAC meetings, school-site focus groups, and IPoly parent surveys. Furthermore there focus groups for African American Parents and parents with students on an IEP.
Teachers and Other School Personnel	The California School Staff Survey (CSSS) was administered between February and April 2026 with 256 staff responses submitted for the CSSS and 68. Additional LCAP engagement presentations and input sessions were conducted throughout Fall and Spring 2025-26. In addition, 108 educational partners participated in the LCFF Local Indicator Educational Partner Feedback Survey.
Labor Partners	Consultation meetings were conducted with CSEA representatives on May 21,2026, LACEA leadership representatives on June 5, 2026 and SEIU leadership representatives on May 28, 2026.

Educational Partner(s)	Process for Engagement
Administrators	Feedback from administrators and principals was gathered through monthly leadership meetings, school-site LCAP engagement presentations, and DAS/CSI meetings conducted throughout the school year.
Principals	Site principals participated in school level LCAP Engagement presentations and input session was conducted at SAM, DA, and LCAP meetings throughout the year. Site Principals also attended a final presentation on June 3.
DAC/DELAC	The draft LCAP was presented to the DAC and DELAC on 5/28/26 and posted publicly for review and feedback.
Educational Partners at Equity Multiplier Schools	Additional engagement activities were conducted through school-site presentations, DAS meetings, focus groups, and local priority surveys. Educational partners emphasized the need for mental health and wellness supports, tutoring and interventions, PBIS implementation, graduation monitoring, and expanded supports for English Learners and Students with Disabilities.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

During the 2026–27 Local Control and Accountability Plan (LCAP) engagement process, LACOE Educational Programs gathered input from a broad range of educational partners, including students, teachers, administrators, counselors, classified staff, parents/caregivers, and community members representing Juvenile Court Schools, County Community Schools, and Specialized Schools, including International Polytechnic High School (IPoly) and the Los Angeles County High School for the Arts (LACHSA).

Educational Partners engagement activities included:

* LCFF Local Indicator Educational Partner Surveys
* Juvenile Court School (JCS) Student Surveys
* Student focus groups
* Parent engagement meetings
* School site LCAP presentations
* Equity Multiplier engagement sessions
* Shared governance and advisory meetings

Across Educational Partner groups, consistent priorities emerged related to:

* mental health and wellness supports,
* student engagement and school climate,
* academic intervention and tutoring,
* college and career readiness,
* multilingual learner supports,
* restorative practices,
* and transition services for high-need student groups.

Students emphasized the importance of counseling, tutoring, college and career guidance, instructional consistency, and stronger communication regarding graduation, dual enrollment, and postsecondary opportunities. Students transitioning from juvenile justice programs also highlighted the importance of transition planning, re-enrollment support, tutoring, and enrichment opportunities following release.

Educational partners and families emphasized the need for:

* Positive Behavioral Interventions and Supports (PBIS),
* restorative practices,
* attendance and engagement interventions,
* professional development,
* timely communication,
* family engagement opportunities,
* and expanded supports for English Learners, Students with Disabilities, Foster Youth, and Socioeconomically Disadvantaged students.

This feedback directly informed the continued implementation and refinement of LCAP actions and supplemental funding supports, including Equity Multiplier, Comprehensive Support and Improvement (CSI), Student Support and Enrichment Block Grant (SSEBG), and Learning Recovery Emergency Block Grant (LREBG) expenditures.

Educational partner feedback supporting expanded mental health, intervention, and student engagement services informed the continued investment in:

* counselors,
* Education Behavior Technicians (EBTs),
* math specialists,
* classroom teachers,
* paraeducators,
* tutoring services,
* and transition support positions across identified school sites.

Educational Partners feedback related to academic intervention, multilingual learner supports, tutoring, and college and career readiness informed continued investment in:

* tutoring and intervention services,
* expanded academic supports,
* literacy and mathematics intervention,
* dual enrollment and college readiness opportunities,
* instructional coaching,
* and supplemental learning recovery supports.

Feedback emphasizing student engagement, school climate, restorative practices, and wellness supports also informed continued implementation of:

* PBIS coaching and intervention supports,
* counseling and wellness services,
* enrichment opportunities,
* library and instructional resources,
* technology supports,
* substitute teacher support systems,
* and community-based organization partnerships serving high-need student populations.

Additional engagement activities conducted at Equity Multiplier schools highlighted the continued need for:

* expanded mental health and wellness supports,
* academic interventions and tutoring,
* stronger PBIS implementation,
* graduation monitoring systems,
* and additional supports for English Learners and Students with Disabilities.

This feedback informed continued refinement of Goal 4 Equity Multiplier actions, including enhanced PBIS coaching, behavioral support, expanded counseling and graduation supports, college and career readiness services, and targeted instructional support for high-need student groups.

LACEA's Representatives Feedback:
* Provide additional content-specific professional development and training opportunities for teachers and paraprofessionals to strengthen instructional capacity and student outcomes.
* Explore class size reduction strategies to better support student learning and improve instructional effectiveness.
* Review current Special Education staffing practices and prioritize hiring LACEA-represented staff whenever possible, rather than relying on outside contractors.
* Increase collaboration and communication between district leadership, school sites, and employee groups to support shared decision-making and implementation efforts.

* Expand the use of Teachers on Special Assignment (TOSAs) to provide targeted instructional support, coaching, and program implementation assistance.
* Increase investments in student and staff wellbeing, including expanded mental health services, transition supports, and additional social worker staffing.
* Ensure adequate funding for instructional supplies and classroom materials to support student learning.
* Prioritize directing available funding and resources to student-facing services and supports.
* Develop a transparent hiring process and establish "Grow Your Own" pathways to recruit, develop, and retain future teachers from within the community.
* Increase support for English Learners through the addition of dedicated EL support teachers and targeted intervention services.
* Consider implementing a stakeholder voting process for Equity Multiplier Fund expenditures, similar to participatory budgeting or lottery-based allocation models.
* Explore incentives for educators and staff who accept positions at sites that are more difficult to staff or located farther from central locations.
* Ensure all hiring decisions are conducted through a transparent, merit-based process.
* Expand intervention services and supports for both English Learner (EL) and Special Education (SPED) students.
* Prioritize early literacy interventions, particularly for students reading significantly below grade level.
* Review literacy intervention programs and software to ensure resources are aligned with student needs and produce measurable outcomes.
* Increase transparency regarding literacy data, intervention effectiveness, and academic outcomes for the lowest-performing students.
* Expand Career Technical Education (CTE) opportunities and ensure equitable access for justice-involved youth across all sites.
* Balance behavioral intervention strategies with investments in core instruction and academic achievement.
* Provide comprehensive Restorative Justice training to educators and staff to support consistent implementation across sites.
* Expand year-round learning opportunities, enrichment programs, and special education services for justice-involved youth.
* Increase after-school engagement opportunities and remove barriers that limit student participation.
* Improve continuity of instructional support by reducing turnover and frequent changes in management and support personnel.
* Create additional opportunities for teacher collaboration, professional learning communities, and curriculum-focused discussions across sites.
* Include School Site Governance Chairs in the initial planning and drafting process for major initiatives and the LCAP.
* Establish regular Title I Advisory meetings to improve communication, fiscal accountability, and shared understanding of funding priorities.
* Ensure funding decisions are clearly connected to student needs, measurable outcomes, and continuous improvement efforts

Overall, educational partner and student feedback affirmed the direction of the current LCAP goals and actions while identifying opportunities to strengthen implementation, communication, collaboration, intervention systems, wellness supports, and coordinated services designed to improve outcomes for historically underserved student groups.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	All students will have equitable access to a 21st century education by providing them with standards-aligned instructional materials and with the technology needed to become college and career ready.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)
Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A large percentage of students in Juvenile Court and Community Schools and Juvenile Halls are not on track to graduate when they enter the program and many will be faced with the need to enter the workforce shortly after leaving the program. It is essential that they receive materials and support to accelerate their progress and ensure they are on the path to college and career readiness when leaving the program.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Graduation Rate	Graduation rate: All 68.7% EL 52.2% LTELs 54.9% FY 51.5% Homeless 52.5% SED 61.3% SWD 54.5% AA 51.5% Hispanic 66.5%	Graduation rate: All 72% EL 45.6% LTELs 43.8% FY 45.6% Homeless 50.7% SED 62.9% SWD 56.7% AA 59.5% Hispanic 68.2%	Graduation rate: All 76.8% EL 52.4% LTELs 52.9% FY 55.4% Homeless 61.6% SED 68.1% SWD 66.1% AA 63.3% Hispanic 73.4%	For each year, graduation rates at each site, and for each identified student group will increase by two percentage points or maintain a rate of 98% or higher.	Graduation rate: All +8.1% EL +0.2% LTELs -2% FY +3.9% Homeless +9.1% SED +6.8% SWD +11.6% AA +11.8% Hispanic +6.9%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		IPoly 98.9% LACHSA 91.2% JCS &CCS 42.4% (Dashboard 2023)	IPoly 95.2% LACHSA 92.3% JCS & CCS 43.1% (Dashboard 2024)	IPoly 95.1% LACHSA 96.1% JCS & CCS 52.8% (Dashboard 2025)		IPoly -3.8% LACHSA +4.9% JCS & CCS +10.4% (Dashboard 2025)
1.2	College & Career Readiness /College Course Credit	47.6% of 145 students classified as "Prepared" on the College and Career indicator met it by completion of two semesters, three quarters, or three trimesters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded. SED - 56.7% EL - 50% FY 100% Homeless - 80% SWD 77.8% (Additional Reports, California Dashboard 2022-23)	59.4% of 197 students classified as "Prepared" on the College and Career indicator met it by rcompletion of two semesters, three quarters, or three trimesters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded. SED-74.6% EL - 100% FY-0% Homeless-0% SWD - 75% (Additional Reports, California	College and Career Readiness: All 54.4% SED 69.4% EL 100% FY 0% Homeless 100% SWD 50%	Overall and for each identified student group, at least 70% of the enrolled students will receive course credit.	College and Career Readiness: All +6.8% SED +12.7% EL +50% FY -100% Homeless +20% SWD -27.8%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			Dashboard 2023-24)			
1.3	A-G Completion	54.6% of those earning a regular HS Diploma Met A-G requirements (Four-Year Adjusted Cohort Graduation Rate (ACGR)DataQuest 2023)	62.5 % -of those earning a regular HS Diploma Met A-G requirements (Four-Year Adjusted Cohort Graduation Rate (ACGR)DataQuest 2023)	61.5% of those earning a regular HS Diploma Met A-G requirements (Four-Year Adjusted Cohort Graduation Rate (ACGR)DataQuest 2024)	The A-G requirements shall expand to a rate of at least 80% by 2026 based on the 2026 CA Dashboard	+6.9%
1.4	CTE Pathway Completion	0% - Specialized high schools 0% - JCS 0% - CCS (Additional Reports, California Dashboard, 2022-23)	0% - Specialized HS 0% - JCS 0% - CCS (Additional Reports, California Dashboard, 2023-24)	0% - Specialized HS 0% - JCS 0% - CCS (Additional Reports, California Dashboard, 2024-25)	CTE Pathway completion rates will increase to at least 4% overall and for Specialized high schools, JCS and CCS.	0% - Specialized HS 0% - JCS 0% - CCS
1.5	CTE Pathway and A-G Rate	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0% California Dashboard: Additional Reports 22-23	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0% California Dashboard: Additional Reports 23-24	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0% California Dashboard: Additional Reports 24-25	All students and student groups will achieve 2% growth per year for a 3 year increase of 6%.	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0%
1.6	Advanced Placement Examination	76% - LACHSA	73.6% LACHSA	LACHSA 83%	There will be an annual increase of 1% in students at	LACHSA +7%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		(Equity and Excellence Report, College Board)	(Equity and Excellence Report, College Board)	(Equity and Excellence Report, College Board)	LACHSA passing the AP exam with a score of 3 or higher.	
1.7	Early Assessment Program (EAP) Assessment	50.35% of 11th graders met or exceeded standard for English language arts. 25% of 11th graders met or exceeded standard for mathematics. (CAASPP scores, 2022-23)	53.33% of 11th graders met or exceeded standard for English language arts. 25.12% of 11th graders met or exceeded standard for mathematics. (CAASPP Scores, 2023-24)	59.21% of 11th graders met or exceeded standard for English language arts. 30.23% of 11th graders met or exceeded standard for mathematics. (CAASPP Scores, 2024-25)	61% of LACOE 11th grade students will meet or exceed the standard for ELA within 3 years. 42% of LACOE 11th grade students will meet or exceed the standard for mathematics within 3 years.	ELA +8.86% Math +5.23%
1.8	CTE OSHA Certification	20% CTE OSHA Certification (local indicator)	CTE OSHA Certification 58% (local indicator)	CTE OSHA Certification 65% (local indicator)	CTE certifications will reach 40% within 3 years.	CTE +38% (Yr 1)
1.9	Standards-aligned instructional Material	100% of students have access to standards-aligned materials (SARC, 2023).	100% of students have access to standards aligned materials. (SARC, 2024)	100% of students have access to standards aligned materials. (SARC, 2025)	100% of students will have access to standards aligned material each year.	0%
1.10	School Facilities	8 of 9 Schools achieved a rating of 90% or above (Afflerbaugh-Paige 89.6%)	8 of 9 Schools Achieved a rating of 90% or above (LP 88.80%) (SARC 2024)	All above 90% (BJN Pending) (SARC, 2025)	A Williams compliance rating of 90% or higher will be achieved annually.	+- 0% Maintained

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		(SARC 2023)				
1.11	Implementation of Academic Content and Performance Standards	Meeting 100% (SARC)	100% of standards implemented (SARC)	100% of standards implemented (SARC)	Academic content and performance standards will be fully implemented for 100% of LACOE students annually.	0%
1.12	Dropout Rate	Middle School – 0 students High School – 82 students (Dataquest - 2022-23)	Middle School - 0 students High School - 73 (DataQuest- 2023-24)	Middle School - 0 students High School - 49 (DataQuest- 2024-25)	Middle and high school dropouts will be reduced annually to 0 dropouts by year 3.	Middle School: 0 Students High School: -33 Students

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 1 were substantially implemented as intended during the 2025–26 school year to support graduation outcomes, college and career readiness, student engagement, and equitable access to educational opportunities across Juvenile Court Schools, County Community Schools, and Specialized Schools. Implementation efforts focused on maintaining safe and supportive learning environments, strengthening graduation and transition supports, expanding dual enrollment and postsecondary opportunities, increasing access to rigorous coursework, and supporting students at risk of academic disengagement.

Action 1.1 – School Facilities
LACOE Educational Programs fully implemented planned school facilities inspection and monitoring processes during the 2025–26 school year. Ongoing collaboration among school sites, operational teams, Probation, and facility partners supported timely maintenance responses and helped ensure that school sites remained safe, clean, and in good repair. School leaders continued to monitor facilities conditions and coordinate corrective actions as needed.

Action 1.2 – Graduation Support
Graduation support strategies were implemented as planned and included individualized graduation planning, transcript review processes, credit recovery opportunities, transition support services, academic counseling, and targeted interventions for students identified as at risk of

not graduating. Schools continued utilizing student data to monitor progress toward graduation requirements and identify students requiring additional academic or behavioral support.

Implementation challenges included fluctuating enrollment, high student mobility, interrupted enrollment patterns, and varying lengths of stay across alternative education settings. These factors required ongoing adjustments to student schedules, credit accrual monitoring, and transition planning. Despite these challenges, school staff maintained implementation of graduation support systems across sites.

Action 1.3 – College Courses
Dual enrollment and college course access were fully implemented across LACOE Educational Programs during the 2025–26 school year. LACOE expanded partnerships with additional local community colleges and increased the availability of dual enrollment opportunities across juvenile halls, camps, Secure Youth Treatment Facilities (SYTF), County Community Schools, and Specialized Schools.

School sites expanded access to more rigorous college coursework through the transition from 1-unit college courses to 3-unit courses at camp and SYTF sites. A notable implementation refinement included the development of differentiated dual enrollment strategies based on student length of stay, including short-term, mid-term, and long-term placement considerations. This adjustment allowed schools to better align course offerings with student enrollment patterns and instructional needs.

Challenges included aligning course schedules with varying enrollment durations and maintaining continuity of instruction for students experiencing interrupted enrollment. Staff addressed these challenges through targeted planning, flexible scheduling, and coordination with college partners.

Action 1.4 – Access to Courses
LACOE Educational Programs continued ensuring equitable access to standards-aligned coursework across all core academic areas, including English Language Arts, Mathematics, Science, History/Social Science, English Language Development, and Career Technical Education pathways. School leadership teams and counseling staff monitored course enrollment and completion data to ensure students had access to graduation requirements, A–G coursework, and career pathway opportunities. Ongoing review of student schedules and academic progress supported timely interventions and course placement adjustments as needed.

Action 1.5 – Middle and High School Dropout Prevention
LACOE Educational Programs implemented planned dropout prevention strategies, including student engagement monitoring, early warning systems, multidisciplinary intervention processes, mental health supports, transition planning, and targeted outreach to students at risk of disengagement. Staff collaborated across departments to identify barriers to attendance and participation and to coordinate support services. Challenges related to chronic absenteeism, interrupted enrollment, educational instability, and high student mobility required ongoing adjustments to intervention and re-engagement efforts throughout the year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Material differences between budgeted and estimated actual expenditures were primarily the result of staffing changes and vacancies that occurred during implementation. Action 1.1 expenditures exceeded the budgeted amount by 41% due to staffing reclassifications, position upgrades, and salary increases associated with two years of 3% COLA adjustments. Action 1.5 expenditures were 25% below the budgeted amount due to vacant counselor positions that remained unfilled during the year.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The Los Angeles County Office of Education demonstrated measurable effectiveness in implementing Goal 1 actions during the 2025–26 school year, as reflected in outcomes related to graduation rates, college and career readiness opportunities, access to coursework, and student engagement. Data indicate that the actions contributed to progress toward the goal of improving educational outcomes and increasing equitable access to opportunities for students enrolled in Juvenile Court Schools, County Community Schools, and Specialized Schools.

Action 1.1 – School Facilities
This action was effective in maintaining safe, clean, and well-maintained learning environments. School Accountability Report Card (SARC) data indicate that all school sites met or exceeded the established 90% facilities target during the 2025–26 school year. These results demonstrate that facility monitoring and maintenance systems were successful in supporting safe and supportive learning environments.

Action 1.2 – Graduation Support
Graduation support actions demonstrated effectiveness in improving student completion outcomes across LACOE Educational Programs. Districtwide graduation rates increased from 68.7% to 76.8%, with gains observed among English Learners, Foster Youth, Students with Disabilities, African American students, and Hispanic students.

School-level graduation data also indicate positive outcomes across multiple programs. Afflerbaugh-Paige Camp achieved a 64.6% graduation rate (48 graduates), representing a 4.6 percentage-point increase from the prior year. Barry J. Nidorf Secure Youth Treatment Facility demonstrated substantial growth, increasing 14.5 percentage points to a 78.1% graduation rate (32 graduates). Renaissance County Community School increased to 69.2% (65 graduates), representing an 11.1 percentage-point increase. Kirby Center School achieved a 66.3% graduation rate (33 graduates), while Rockey Academy School reported a 50% graduation rate (12 graduates). Kilpatrick School graduated four students during the reporting period.

Los Padrinos Juvenile Hall reported a 41.4% graduation rate (70 graduates), representing a slight decline of 1.4 percentage points from the previous year. Given the highly mobile nature of the student population and varying lengths of stay, graduation outcomes in juvenile court school settings continue to be influenced by factors outside of the school's control.

Overall, the positive trends observed across multiple school sites suggest that individualized graduation planning, transcript reviews, credit recovery opportunities, transition supports, academic counseling, and targeted interventions contributed to improved student completion

outcomes. The strongest gains were observed in programs where students experienced greater program stability and sustained access to academic and support services.

Action 1.3 – College Courses
The 2025 California School Dashboard released in the fall, indicated that actions supporting dual enrollment and college credit course access were effective in expanding student participation in postsecondary coursework. Dashboard results show that 54.4% of students completed a college credit course, placing LACOE Educational Programs at Level 3 on the College Credit Course indicator. This represented an increase of 6.8 percentage points compared to the baseline year.

Several student groups exceeded the overall participation rate. Hispanic students achieved a 67.3% completion rate, Socioeconomically Disadvantaged students achieved a 69.4% completion rate, and Filipino students achieved an 86.4% completion rate. English Learners and Homeless students each achieved a 100% completion rate, although these results reflect very small student counts. Black/African American students participated at a rate of 55.6%, slightly exceeding the overall rate. Results also identified opportunities for continued improvement among Students with Disabilities, who achieved a 50.0% completion rate.

These results suggest that efforts to expand dual enrollment opportunities, strengthen partnerships with local community colleges, and increase access to college coursework contributed to greater participation in postsecondary learning opportunities.

During the 2025–26 school year, LACOE Educational Programs have continued to strengthen and expand implementation of this action. Additional partnerships were established with local community colleges, increasing the availability of dual enrollment opportunities across juvenile halls, camps, Secure Youth Treatment Facilities (SYTF), County Community Schools, and Specialized Schools. Access to college coursework was further expanded through the implementation of additional college credit course offerings and more rigorous course options aligned to students' college and career readiness goals.

LACOE Educational Programs anticipates that the enhanced implementation efforts undertaken during the 2025–26 school year will be reflected in future College Credit Course indicator results when the 2026 California School Dashboard is released.

Action 1.4 – Access to Courses
This action was effective in supporting equitable access to standards-aligned coursework and progress toward graduation requirements. Local performance data indicate that Socioeconomically Disadvantaged students (69.4%), English Learners (100%), and Students with Disabilities (50%) met or exceeded the Year 1 goal of 70% college course credit completion during the 2025–26 school year.

Although Students with Disabilities experienced a slight decline from the previous year, overall course completion outcomes remained positive across several student groups. Data also identified Foster Youth and students experiencing homelessness as groups requiring additional support, informing future targeted interventions and resource allocation.

Action 1.5 – Middle and High School Dropout Prevention
This action demonstrated partial effectiveness. Student engagement monitoring, intervention systems, and support services contributed to improved coordination of supports and positive engagement trends across school sites. However, chronic absenteeism, interrupted

enrollment patterns, educational instability, and high student mobility continued to affect student persistence and dropout prevention outcomes.

While progress was observed, outcome data indicate the need for continued refinement of early identification systems, transition supports, and multidisciplinary intervention strategies to further reduce dropout risk among historically underserved student populations.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on analysis of student outcome data, implementation effectiveness, and educational partner feedback, Goal 1 actions, metrics, and target outcomes will continue into the 2026–27 school year with ongoing refinement of implementation strategies designed to strengthen graduation outcomes, college and career readiness opportunities, student engagement, and equitable access to rigorous coursework.

LACOE Educational Programs will continue focusing on expanding dual enrollment access, strengthening Career Technical Education pathways, increasing participation in college and career readiness opportunities, improving individualized graduation planning, and enhancing early identification and intervention systems for students at risk of disengagement.

Additional efforts will continue to focus on strengthening staff understanding and implementation of LCAP goals, metrics, and actions across school sites to support greater alignment, consistency, and shared accountability throughout Juvenile Court Schools, County Community Schools, and Specialized Schools.

LACOE Educational Programs will continue utilizing continuous improvement practices, educational partner feedback, and ongoing data analysis to refine implementation strategies and strengthen equitable access to academic and postsecondary opportunities for historically underserved student groups.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Facility and Staffing	LACOE will continue to inspect school facilities and undertake appropriate measures to ensure that all facilities are in good repair. LACOE will also collaborate with property owners to resolve any concerns with facilities including monitoring ongoing maintenance needs. With the closing of	$7,022,726.00	No

Action #	Title	Description	Total Funds	Contributing
		sites, additional costs may be incurred for moving and transferring of equipment and providing maintenance.		
1.2	Credit Recovery	To address the higher rates of credit deficiency, interrupted schooling, and barriers to graduation experienced by unduplicated pupils, including English Learners, Foster Youth, and Socioeconomically Disadvantaged students, LACOE Educational Programs will provide enhanced academic monitoring and targeted intervention services to support progress toward graduation requirements. Students identified as at risk of not graduating will receive individualized supports, including academic counseling, credit recovery opportunities, tutoring, transition planning, and progress monitoring. Monthly reviews of credit accrual, course completion, attendance, and graduation readiness data will be conducted through the student information system to identify students needing additional support and ensure timely interventions that improve graduation outcomes.	$1,655,264.00	Yes
1.3	College Courses (Repeat expenditure 1.2)	LACOE will expand access to college courses to students by partnering with local community colleges. In addition, there will be efforts to increase dual enrollment of students at all LACOE schools by partnering with local community colleges. LACOE will increase efforts to secure more college preparatory and academic courses that are aligned with not only local community college pathways but also UC and CSU transferable courses. We will also build a strong system of support dedicated to ensuring students' successful completion of the program courses. For student groups achieving the lowest performance level in the College and Career indicator (English learners, foster youth, homeless students, socioeconomically disadvantaged students, and students with disabilities), staff will review their progress in college and career readiness by reviewing their academic coursework and progress in CTE pathways, assess their eligibility for dual enrollment opportunities and provide counseling regarding this opportunity.	$0.00	No

Action #	Title	Description	Total Funds	Contributing
1.4	Access to Courses	LACOE will continue to offer all students the appropriate course placement in English, mathematics, science, history social science, English Language Development, Career Technical Education, Visual Arts and Performing Arts, and other board approved courses. Career Technical Education courses will be expanded to additional school sites to support career readiness. LACOE will look further into possibly implementing world language coursework into the course offerings at the JCS. The Career Technical Education (CTE) programs include hands-on activities. The Graphic Communication program includes drawing, sketching, and of course, design using technology. The Culinary Arts program includes preparatory skills, cooking, baking, presentation skills, and safety, as well as sanitation. The Building Skills program also has a strong emphasis in hands-on activities. Students will also participate in design competitions to demonstrate creativity. Events will showcase the accomplishment of the students, and students will be given the opportunity to participate in field trips. LACOE's programs include exposure to both businesses/industry and post- secondary education institutions. LACOE will increase efforts to secure more CTE programs that are aligned with local community college pathways for a successful transition, as well as the continued use of platforms that allow students to explore college (2 and 4 year) and career options and access to scholarships and grants.	$630,787.00	No
1.5	Middle and High School Dropouts	LACOE will continue to monitor students in middle school and high school who are in danger of dropping out by identifying students with poor attendance, deficient in school credits, family obligations, or challenging issues. Students identified will be provided with mental health support, tutors, mentors, and enrichment programs.	$45,266.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Students will be provided with multi-tiered systems of support including community engagement to address their mental health and social emotional well-being to decrease suspensions and increase student engagement.	Broad Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)
Priority 6: School Climate (Engagement)
Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A large percentage of the students in our Juvenile Court and Community (JCC) schools and Juvenile Halls come to us with social emotional and mental health issues due to trauma and other factors, that inhibit their ability to succeed academically. Many parents of our students also face challenges that keep them from providing the support their children need to succeed. These include parents with limited English language proficiency and those who lack of familiarity with the educational system and how to support and advocate for their child. Some students in our specialized programs also bring unique social emotional and mental health challenges that must be addressed for them to flourish in their special talents.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Attendance Rates	Attendance Rate 2022-23 All 86.62% SED 82.54% EL 77.16% Foster Youth (no data) JCS: 92.3% CCS: 76.2% IPoly: 97.9% LACHSA: 95.9%	Attendance Rate (YTD) All 92.12% SED 91.88% EL 89.32% Foster Youth -ND JCS: 95.54% CCS: 70.86% IPoly: 95.44% LACHSA: 93.59%	Attendance Rate (YTD) All 91.93% SED 90.7% EL 89.72% Foster Youth -ND JCS: 94.81% CCS: 72.46% IPoly: 95.03% LACHSA: 93.26%	Attendance rates overall and for each school and student group will increase by 1% annually for schools with a baseline greater than 90% and will increase by 2% annually for	All +5.31% SED +8.16% EL +12.56% Foster Youth (NO DATA) JCS: +2.51% CCS: -3.74% IPoly: -2.87% LACHSA: -2.64%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		CALPADS report 14.2 student absences for 2022-23.	CALPADS report 14.2 student absences for 2023-24.	CALPADS report 14.2 student absences for 2024-25.	schools with a baseline of 89% and below. Target All 92.60% SED 88.54% EL 83.16% JCS 95.30% CCS 82.20% IPOLY 100% LACHSA 100%	
2.2	Chronic Absenteeism	Chronic absenteeism: 2022-23 All 32.4% Hispanic: 33.6% SWD: 36% SED 38.7% EL 42.3% Foster Youth 36.4% JCS: 30.6% CCS: 76.2% IPoly 9.2% LACHSA: 30.4% (DataQuest, 2022-23)	Chronic absenteeism: All 20% Hispanic: 21.8% SWD 18% SED 23.2% EL 24.9% Foster Youth 17.8% JCS: 10.5% CCS: 73.8% IPoly 8.4% LACHSA: 15.4% (DataQuest, 2023-24)	Chronic absenteeism: All 21.6% Hispanic: 22% SWD 22% SED 25.5% EL 22.4% Foster Youth 21.2% JCS: 12.9% CCS: 68.7% IPoly 9.9% LACHSA: 20.3% (DataQuest, 2024-25)	Chronic absenteeism rates overall and for each school and student group will be 19% or less within 3 years. All 19% or less Hispanic 19% or less SWD 19% or less SED 19% or less EL 19% or less Foster Youth 19% or less JCS 19% or less CCS 19% or less IPOLY 19% or less LACHSA 19% or less	All -10.8% Hispanic--10% SWD--14% SED -13.2% EL -19.9% Foster Youth -15.2% JCS: -17.7% CCS: -7.5% IPoly +0.7% LACHSA: -10.1%
2.3	Suspension Rate	All 14.8% FY 32.8% SED 20.4%	ALL 17.1% FY 31.7% SED 23.1%	ALL 19.3% FY 40% SED 26.7%	Suspension rates overall and for each school and	All: +4.5% FY: +7.2% SED: +6.3%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		SWD 35.7% AA 26.4% Two or more races: 7.8% JCS: 21.5% CCS: 2.05% IPoly: 0% LACHSA: 0% (DataQuest 2022-23)	SWD 38.7% AA 29% Two or More Races 4.4% JCS 25.2% CCS 5.5% IPOLY 1.4% LACHSA 0.7% (DataQuest 2023-24)	SWD 42% AA 32.2% Two or More Races 54.5% JCS 31% CCS 3.9% IPOLY 0.2% LACHSA 1.3% (DataQuest 2024-25)	student group will be reduced by 2% per year or maintain at 0% Target All - 8.8% FY - 26.8 % SED – 14.4% SWD – 29,7% AA 20.4% Two or More races – 1.8% JCS – 15.5% CCS – 0.7% IPOLY - 0% LACHSA - 0%	SWD: +6.3% AA :+5.8% Two or more races: +46.7% JCS:+9.5% CCS: +1.85% IPOLY:+0.2% LACHSA: +1.3%
2.4	Expulsion Rate	Expulsion Rate - 0% (DataQuest, 2022-23)	Expulsion Rate 0% (DataQuest, 2023-24)	Expulsion Rate 0% (DataQuest, 2024-25)	Expulsion rates will be maintained at 0 annually. Target Expulsion – 0%	0%
2.5	Professional Development	100% of staff have received mental health/social emotional based professional development. (Local indicator, 2023-24)	98% of staff have received mental health/ social emotional based PD (Local Indicator, 2024-25)		100% of staff at all sites will receive mental health/socio-emotional based professional development annually. Target PD – 100%	-2% (Yr 1)

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.6	Parent Participation & Decision-making	During the 2022-23 school year, 77%(*corrected) of parents/family participated in PFECP meetings (local indicator: parent/family count in attendance 2,264/ unduplicated student count for the year 2929). 24% of parents/family reported the school actively seeks the input of parents before making important decisions (2023-24 California Parent Survey)	During the 2023-24 school year 78% of parents/family participated in PFECP meetings (local indicator: parent/family count in attendance 2,309/ unduplicated student count for the year 2977). 27% of parents reported the school actively seeks input of parents (2024-25 California Parent Survey)	During the 2025-26 school year 96% of parents/family participated in PFECP meetings. (local indicator: attendance 2,698 YTD/ unduplicated student count for 24-25 year: 2,825). 68% of parents agree or strongly agree that the school actively seeks the input of parents before making important decisions. (2025-26 CSPS)	At least 95% of parents will participate in PFECP meetings annually; Within 3 years, 50% of parents will report the school actively seeks input of parents before making important decisions (based on CSPS) Target Parent Participation – 95% Parent Input –50%	+18% parents participated in PFECP meetings +41% parents reported the school actively seeks input
2.7	Safety & Connected-ness	Parents Safety 39% of parents indicated school is a safe place for my child. Staff Safety 33% of staff strongly agree school is a safe place for staff. Students Safety	Parents Safety 46% of parents indicated school is a safe place for my child. Staff Safety 28% of staff strongly agree school is a safe place for staff.	Parents Safety 48% of parents indicated school is a safe place for my child. Staff Safety 25% of staff strongly agree school is a safe place for staff.	Within 3 years, 50% of parents, staff and students will indicate they feel school is safe school by indicating "agree" or " "strongly agree" to questions about school safety in	Safety +7% of parents indicated school is a safe place for my child. (Yr 1) -5% of staff strongly agree school is a safe space. (Yr 1)

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		JCS/CCS 35 % Very safe; 28 % safe Specialized HS 29 % Very Safe; 54 % Safe Connectedness Parents- 31% of LACOE parents strongly agree schools promote parent involvement. Staff- 31% of LACOE staff strongly agree that the school is a supportive and inviting place to work. Students- 42 % of students reporting Agree or Strongly Agree to questions about school connectedness JCS/CCS	Students Safety JCS/CCS 39 % Very Safe; 29 % Safe Specialized HS 30 % Very Safe; 51.5 % Safe Connectedness Parents 34% of LACOE parents strongly agree schools promote parent involvement. Staff 31% of LACOE staff strongly agree that the school is a supportive and inviting place to work. Students- 42% of students reporting Agree or Strongly Agree to questions about school	Students Safety JCS/CCS 34 % Very Safe; 27 % Safe Specialized HS 33 % Very Safe; 52.5 % Safe Connectedness Parents 38% of LACOE parents strongly agree schools promote parent involvement. Staff 28% of LACOE staff strongly agree that the school is a supportive and inviting place to work. Students- 36% of students reporting Agree or Strongly Agree to questions about school	the CA Healthy Kids survey. Within 3 years, parents, staff and students will indicate they feel connected to school based on at least 50% responding "agree or "strongly agree" to questions about school connectedness on the CA Healthy Kids Survey. Target Parent Safety Perception – 50% Staff Safety Perception – 50% Student Safety JCS/CCS Very Safe – 50% Student Safety Safe JCS/CCS – 50% Student Safety Specialized HS Very Safe – 50%	Students Safety JCS/CCS -1% very safe/-1% safe. (Yr 1) Specialized HS +4% very safe/-1.5% safe. (Yr 1) Connectedness +7% of parents strongly agree schools promote parent involvement. (Yr 1) -3% in number of staff that strongly agree that the school is a supportive and inviting place to work. (Yr 1) JCS/CCS -6% in number of students reported agreeing to questions about school

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		71.5% Agree or Strongly agree to questions about school connectedness at Specialized HS. (2023-2024 CA Healthy Kids Survey)	connectedness JCS/CCS 69% Agree or Strongly agree to questions about school connectedness at Specialized HS. (2024-2025 CA Healthy Kids Survey)	connectedness JCS/CCS 75% Agree or Strongly agree to questions about school connectedness at Specialized HS. (2025-2026 CA Healthy Kids Survey)	Student Safety Specialized HS Safe – 50% Connectedness Parents – 50% Connectedness Staff – 50% Connectedness Students JCS/CCS - 50% Connectedness Students Specialized HS – 50%	connectedness. (Yr 1) Specialized HS +3.5% of students reported agreeing to questions about school connectedness. (Yr 1)

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 2 were substantially implemented as intended during the 2025–26 school year to support student engagement, attendance, school climate, behavioral supports, mental health and wellness, family engagement, and transition services across Juvenile Court Schools, County Community Schools, and Specialized Schools. Implementation efforts focused on strengthening multi-tiered systems of support (MTSS), restorative and proactive behavioral interventions, school connectedness, family engagement, attendance interventions, and coordinated student transition supports.

Action 2.1 – Community and Family Engagement (PFECP)
The Parent and Family Education and Consultation Program (PFECP) was fully implemented during the 2025–26 school year and continued expanding opportunities for meaningful family engagement across LACOE Educational Programs.

PFECP's multi-tiered approach, weekly programming, and focus on culturally responsive family engagement strategies created meaningful opportunities for families to connect with school staff and educational programs.

Implementation was further strengthened through the continued assignment of parent liaisons at each Juvenile Court School and County Community School site. Parent liaisons supported ongoing communication, outreach, family engagement activities, and coordination of family supports across school settings. PFECP will continue implement actions and to track data to guide the areas of need within the PFECP program.

Action 2.2 – Positive Behavioral Interventions and Supports (PBIS)
LACOE Educational Programs continued strengthening Positive Behavioral Interventions and Supports (PBIS) implementation across Juvenile Court Schools and County Community Schools during the 2025–26 school year. Suspension data identified an ongoing need for stronger proactive behavioral interventions and alternatives to exclusionary discipline practices, particularly for students requiring Tier 3 behavioral support.

In response, substantial PBIS implementation of staff hiring and staff training occurred across school sites. Educational Behavior Technicians (EBTs) received training focused on Tier 1–3 behavioral support strategies, with increased emphasis on proactive Tier 1 interventions designed to prevent behavioral escalation and strengthen positive student engagement. Staff also participated in training provided by a Board Certified Behavior Analyst focused on addressing Tier 3 behavioral needs within classroom settings.

Weekly monitoring of suspension data was implemented and shared with school leadership teams to support ongoing review of intervention effectiveness and alternatives to suspension practices. One significant implementation strategy included the establishment of Opportunity Rooms designed to provide restorative interventions, counseling support, class suspensions, and in-school suspension alternatives within structured environments focused on student support rather than exclusion.

Additional districtwide PBIS implementation efforts included expanded PBIS training for certificated and classified staff, increased alignment with Probation's Behavior Management System, and expanded student recognition systems focused on reinforcing positive behavioral expectations.

Action 2.3 – Mental Health Support
This action was fully implemented during the 2025–26 school year through the continued expansion of multi-tiered mental health and wellness supports across Renaissance County Community Schools, Los Padrinos Juvenile Hall, International Polytechnic High School, and Los Angeles County High School for the Arts.

Implementation included Tier 1 prevention and wellness activities, Tier 2 targeted interventions, and Tier 3 intensive mental health services designed to strengthen student safety, emotional well-being, resilience, and school connectedness. Services included classroom-based social-emotional learning, schoolwide wellness campaigns, mental health literacy activities, small-group interventions, individual counseling, crisis response services, suicide risk assessments, case management, and parent engagement activities.

LACOE also expanded professional development opportunities focused on suicide prevention, trauma-informed practices, psychological first aid, mental health awareness, referral processes, and relationship-centered school climate practices. Graduate-level social work interns, under clinical supervision, expanded service capacity by providing classroom presentations, counseling services, and crisis response support across school sites.
Additional wellness and connectedness activities implemented during the school year included parent workshops, stress management supports, therapy dog sessions, student wellness activities, and schoolwide social-emotional learning initiatives designed to strengthen caring adult relationships and school connectedness.

Actions 2.4 & 2.5 – Attendance and Chronic Absenteeism
Actions supporting attendance improvement and chronic absenteeism reduction were fully implemented and represented some of the most effective strategies under Goal 2 during the 2025–26 school year.
LACOE Educational Programs continued implementing a Multi-Tiered System of Supports (MTSS) framework focused on attendance monitoring, individualized attendance plans, home visits, student engagement strategies, family outreach, and provision of basic needs supports including clothing and school supplies. These interventions were designed to address barriers to attendance and re-engage students experiencing chronic absenteeism and educational instability.

Action 2.6 – Transition Services
The Transition and Aftercare Program was implemented with fidelity during the 2025–26 school year, maintaining a strong focus on coordinated transition planning and post-release support for students exiting LACOE Educational Programs.

Each eligible student received an Individualized Learning Plan (ILP), and eligible youth received Inter-Agency Youth Transition Plans (IAYTPs) to support continuity of services and compliance with AB 1354 requirements. The program utilized a multidisciplinary approach involving collaboration among school staff, districts of residence, probation, caregivers, and community partners to strengthen educational continuity and reentry planning.

There were no significant deviations from planned implementation. Program capacity expanded through increased staffing and coordinated support efforts for students transitioning back into their communities. Key implementation outcomes included the completion of 693 IAYTPs, facilitation of 1,587 Multi-Disciplinary Team meetings, and development of 1,124 exit packets supporting 179 graduates.

Challenges continued to center on the high mobility and complex needs of the student population; however, the program’s structured planning, follow-up systems, and coordinated support processes helped strengthen continuity of educational services and reentry support efforts for students exiting alternative education settings.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted and estimated actual expenditures for Goal 2 actions.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Goal 2 actions demonstrated varying levels of effectiveness in improving attendance, reducing chronic absenteeism, strengthening school climate, supporting student mental health and wellness, reducing exclusionary discipline practices, and increasing student and family engagement across LACOE Educational Programs.

Action 2.1 – Community and Family Engagement (PFECP)
This action demonstrated overall effectiveness in expanding family participation and strengthening engagement opportunities across school sites. PFECP offered more than 175 in-person and virtual engagement opportunities focused on academic programs, transitions, mental health, motivation, and supporting youth development. Parent liaisons, multilingual outreach efforts, weekly programming, and expanded family engagement opportunities strengthened communication and connection between families and schools. As of March 2026, participation in PFECP events reached 2,285 participants, placing the program on track to exceed prior-year participation levels. Additionally, 95% of participants completing event feedback surveys reported that the presentations provided valuable information and resources.

Data also reflected improvement in parent input and engagement indicators. Parent input in decision-making increased from 24% at baseline to 33% in 2025–26, while parent perceptions of school safety improved from 39% to 48%. However, participation in school decision-making continue to remain areas requiring additional focus and refinement.

Action 2.2 – Positive Behavioral Interventions and Supports (PBIS)
PBIS implementation demonstrated partial effectiveness during the 2025–26 school year. Expanded PBIS training, Opportunity Rooms, restorative interventions, Educational Behavior Technician supports, and proactive behavioral intervention strategies strengthened behavioral support systems across school sites.

Positive outcomes included increased use of restorative and proactive interventions designed to reduce exclusionary discipline practices. Additional evidence of positive implementation included increased PBIS recognition systems and strengthened alignment between PBIS and Probation behavioral systems. PBIS student recognition awards increased by 51% compared to the prior school year, reflecting expanded efforts to reinforce schoolwide expectations focused on being safe, respectful, responsible, and well.

Despite these efforts, overall suspension rates increased by 4.5%, including increases among Socioeconomically Disadvantaged students 6.3%, African American students 6.3%, and Students with Disabilities (+3%). Suspension rates also increased within Juvenile Court Schools (+3.7%) and County Community Schools (+3.45%), indicating inconsistent implementation and varying levels of PBIS fidelity across sites. These outcomes demonstrate the continued need to strengthen proactive behavioral interventions, restorative practices, and implementation consistency across all school settings.

Action 2.3 – Mental Health Support
Mental health and wellness supports demonstrated overall effectiveness in strengthening school climate, student wellness, and perceptions of safety and connectedness across several school settings and student groups.
California Healthy Kids Survey (CHKS) and local climate data reflected positive trends in parent safety perceptions, student engagement, caring adult relationships, and school connectedness indicators across several school settings. Parent connectedness improved from 31% at

baseline to 38% in 2025–26, while parent perceptions of school safety increased from 39% to 48%. At specialized high schools, students reporting they felt “very safe” increased from 29% to 33%, and overall connectedness indicators improved.

Additional evidence of effectiveness included expanded access to counseling services, increased crisis response supports, and broad participation in mental health-related professional development. Nearly all staff (98%) participated in mental health and social-emotional learning professional development during the school year.

Despite positive trends, several indicators reflected ongoing areas of need. Staff perceptions of safety and connectedness remained lower than target levels, and student connectedness at Juvenile Court Schools and County Community Schools declined overall, indicating a continued need to strengthen relationship-centered practices, school climate supports, and student engagement systems within alternative education settings.

Actions 2.4 & 2.5 – Attendance and Chronic Absenteeism
These actions were among the most effective under Goal 2. Implementation of MTSS attendance supports, individualized attendance plans, home visits, family outreach, and student engagement strategies contributed to substantial improvement in attendance and chronic absenteeism outcomes across multiple student groups. Implementation of these strategies contributed to measurable improvement in attendance and engagement outcomes across multiple student groups. Overall attendance rates increased by +5.3%, with particularly strong gains among Socioeconomically Disadvantaged students +8.6% and English Learners +12.56%.

Chronic absenteeism rates declined significantly for all students –10.4% and across several student groups, including Socioeconomically Disadvantaged students 13.2%, English Learners –19.9%, Foster Youth –15.2% and Juvenile Court Schools 17.7% (-20.1%). These outcomes reflect the effectiveness of LACOE’s coordinated attendance intervention strategies and student re-engagement efforts.

Overall attendance rates increased from 86.62% to 91.93%, while chronic absenteeism rates declined significantly across several student groups and school settings. Particularly strong gains were observed among English Learners, Socioeconomically Disadvantaged students, and students enrolled in Juvenile Court Schools. These outcomes demonstrate the effectiveness of coordinated attendance interventions and re-engagement strategies designed to address barriers impacting school participation and engagement.

Action 2.6 – Transition Services
This action demonstrated strong effectiveness in supporting successful student transitions, continuity of educational services, and coordinated reentry planning for students exiting LACOE Educational Programs.
Implementation of Individualized Learning Plans (ILPs), Inter-Agency Youth Transition Plans (IAYTPs), multidisciplinary coordination, and transition follow-up systems strengthened collaboration among schools, districts of residence, probation, caregivers, and community partners.

Quantitative outcomes further demonstrated effectiveness, including completion of 693 IAYTPs, facilitation of 1,587 Multi-Disciplinary Team meetings, and development of 1,124 exit packets supporting 179 graduates. These efforts strengthened system coordination, educational continuity, and access to transition supports for students returning to their communities following enrollment in alternative education settings.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on reflections on implementation during the 2025–26 school year, no significant changes were made to Goal 2, its metrics, target outcomes, or most associated actions for the coming year. Analysis of implementation data and outcome measures demonstrated that the majority of actions under this goal continue to effectively support improved attendance, reduced chronic absenteeism, increased family engagement, strengthened school climate, expanded mental health supports, and successful student transitions.

As a result, LACOE will continue implementation of these actions with ongoing refinement and monitoring. The primary change for the coming year is Action 2.1 (Parent and Family Education and Consultation Program), which has been revised from a non-contributing action to a contributing action. This change reflects the action's targeted outreach, multilingual communication, parent education opportunities, and engagement strategies designed to increase participation among families of low-income students, English learners, and foster youth.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Community and Family Engagement	The Parent and Family Education and Consultation Program (PFECP) will provide ongoing in-person and virtual parent engagement and educational opportunities annually, with targeted outreach and support designed to increase participation among families of low-income students, English learners, and foster youth. Through workshops and training on topics including Special Education, Social-Emotional Learning, Technology, Youth Advocacy, Trauma-Informed Parenting, and student success strategies, families will build the knowledge and skills needed to support their students' academic achievement, engagement, attendance, and well-being. PFECP staff will utilize multilingual communications, phone calls, text messages, Aeries ParentSquare, and leadership opportunities such as School Site Council, English Learner Advisory Committee, Parent Advisory Committee, and District English Learner Advisory Committee to strengthen family-school partnerships and increase family involvement in educational decision-making. This action is principally directed toward and effective in meeting the needs of unduplicated students by increasing family engagement and capacity to support student success.	$653,782.00	No Yes

Action #	Title	Description	Total Funds	Contributing
2.2	Positive Behavior Intervention System (PBIS)	A County Office Senior Program Specialist is responsible for providing PBIS tier-level training to all sites to support a decrease in the number of discipline incidents and increase school safety. In addition, Behavior Manager Counselors assigned to Dorthy Kirby, Afflerbaugh, and Glenn Rocky are responsible for the administration of professional development on classroom strategies that support the framework for PBIS and training on laws, policies, and best practices related to student discipline. In addition, these positions also work with their school sites to provide Restorative practice training and strategies that aid in the effort of building positive school culture and climate, fostering good rapport between staff, students, and agency partners. PBIS and Dialectical Behavior Therapy (DBT) training will be provided at JCS and CCS sites to support a decrease in the number of disciplined incidents and increase school safety. Interagency collaborative training will be implemented and ongoing use of PBIS points in day-to-day operations will be monitored and expanded. Beginning with the 2026-27 LCAP, staff will be offered trainings in Crisis Prevention Intervention (CPI) in verbal deescalation, Social Emotional Learning, PBIS and Cultural Proficiency. In addition, collaboratively with the Los Angeles County Probation Department some staff will be trained in Dialectal Behavior Therapy. Furthermore, all schools will establish their own School Wide Behavior Expectations that aligns with probation and their BMP to establish a behavioral matrix that supports PBIS and will assist in the implementation and monitoring of behavioral goals, expectations, and outcomes.	$1,150,709.00	No
2.3	Mental Health Support	A school mental health program will be implemented at Renaissance PAU, IPOLY, and LACHSA sites. The mental health program staff will support JCS sites with various needs as necessary (e.g., training, consultation, etc.). School staff will be provided ongoing professional development trainings in relation to mental health (e.g., trauma-informed approaches, psychological first aid, etc.) Individual, group, and family mental health counseling will be made available to students. Graduate-level social work interns will be utilized to assist in providing services to students and	$1,301,470.00	No

Action #	Title	Description	Total Funds	Contributing
		families, such as relationship building and healing. School staff will be provided with mental health consultations regarding concerns related to students. Crisis and threat assessment teams will be employed for students and staff in the event of a crisis, natural disaster, or act of violence/terrorism. In addition, Title IV funds will continue to be used for Wellness Counselors to support students with mental health and wellness. Finally, the California Healthy Kids Survey will be administered annually to assess the current status of students sense of safety at the school site and connectedness. The data from the survey will be analyzed and presented to the central office, as well as site administrators to develop a plan of action. School principals will get disaggregated data to better address the needs of the students at their respective school site.		
2.4	Attendance	LACOE office staff, site administrators and teachers will be provided with attendance data on a regular basis to impact student engagement. Administration, teachers, support staff, and community partners will review, plan, and provide students with resources and guidance in order to improve their overall attendance. Attendance team will review attendance plans, provide interventions, and monitor attendance on a regular basis to impact engagement.	$2,583,466.00	Yes
2.5	Chronic Absenteeism (Repeat expenditure 2.4)	LACOE office staff, site administrators, counselors, staff, and teachers will be provided with chronic absenteeism data on a regular basis to impact student engagement. Support staff will review, plan, and support students with resources and guidance to improve their overall attendance. In addition, the school social workers will provide at-promise students and those currently chronically absent with support by doing home visitations. Home visitations will allow the social workers to talk to the students and family members about their obstacles in attending school regularly to find solutions. To further address chronic absenteeism, there will be an ongoing emphasis on supporting students and families with any obstacles that may be preventing them from attending school on a regular basis. Staff working with our at-promise students support with referrals to medical, dental,	$0.00	Yes

Action #	Title	Description	Total Funds	Contributing
		mental health care services, and food resources, as appropriate and needed. Additionally, schools will continue to set up rooms to support students with basic needs such as clothing, shoes, and school supplies. In addition, the following will be implemented for Socioeconomically Disadvantaged students who achieved the lowest performance level in chronic absenteeism. The following actions will be added focused on socioeconomically disadvantaged students, to address this need. School staff will follow up with students with non-probation related attendance concerns. Students are offered supports on SEL and PBIS expectations. Collaborate with Community Schools staff on supporting students with attendance concerns. Hold Student Planning Team meetings (SPTs)m Phone calls to home. LACHSA and I-Poly will continue sending daily notifications regarding student absences. Families are notified if the student is in danger of probation. SSTs are conducted to assist students with chronic absenteeism. An attendance plan will be created to monitor student attendance. An end of year attendance review will be Implemented.		
2.6	Transition Services (Repeat expenditure 1.1)	LACOE school counselors located at each school site will complete an Individualized Learning Plan (ILP) or 4 year plan with all students enrolling in LACOE schools. The plan will incorporate Academic, Transition, and post-secondary goals developed by the student in collaboration with the school counselor. The LACOE Transition and/or Support Counselor will work with each student, their Ed Rights holder and valued stakeholders to develop a Transition plan that identifies the next school of enrollment (High School, Post Secondary, Adult, etc), education contacts and resources that will enable a successful education transition for the student. LACOE counselors will also meet with students and families to provide information on accessing post-secondary college and career pathways, as well as offer information and assistance with financial aid applications and resources. Before or upon exiting LACOE schools, each student will be	$0.00	No

Action #	Title	Description	Total Funds	Contributing
		provided an Exit packet that contains the Transition Plan and all needed education records. LACOE Transition and Support counselors will reach out to students and ed rights holders post-exit to determine if additional support with their transition is needed.		

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	All students will be assigned the necessary support, including a fully credentialed teacher, required to close the opportunity gap and ensure they make expected progress on statewide assessments as well as improving overall English proficiency.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)
Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)
Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Students in our programs need a strong academic program, including targeted interventions and language support to ensure they leave the program able to return to their school, further their education or enter the workforce and be successful. The actions in this goal ensure all students have access to a comprehensive instructional program and additional supports, as needed, based data, to ensure success in all content areas. This requires core instruction by credentialed teachers, instructional materials and core instruction and additional supports as needed for all student groups. The actions in this goal address those needs and support success for all students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	CAASPP - ELA	CCS: 10.53% JCS: 4.28%* (*average) IPOLY: 86.4% LACHSA: 73.5% All 50.35% SED 28.86% FY 9.52%	CCS: 12.3% JCS: 0% IPOLY: 85.59% LACHSA: 85.6% All: 53.33% SED: 27.57% FY: 0%	CCS: 18.96% JCS: 5.49% IPOLY: 87.7% LACHSA: 89.39% All 59.21% SED 37.58% FY 5.88%	Each year CAASPP ELA will increase by at least 2% overall, at each site and for each student group. CS: 16.53%	CCS +8.43% JCS +1.21% IPOLY +1.3% LACHSA +15.89% All +8.86% SED +8.72% FY -3.64% EL +3.96%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		EL 2.94% (2022-23 CAASPP)	EL: 0 % (2023-24 CAASPP)	EL 6.9 % (2024-25 CAASPP)	JCS: 10.28% IPOLY: 92.4% LACHSA: 79.5% ALL: 56.35% SED: 34.86% FY: 5.52% EL: 8.9% (2025-2026 CAASPP)	
3.2	CAASPP - Math	CCS – 1.53% JCS – 0%* (*average) IPOLY –52.4% LACHSA –30.5% All 25% SED 11.46% FY 0% EL 0% (2022-23 CAASPP)	CCS: 0% JCS: 0%* IPOLY: 38.66% LACHSA: 43.65% All: 25.12% SED: 10.99% FY: 0% EL: 0% (2023-24 CAASPP)	CCS 7.28% JCS 1.0%* IPOLY 50.85% LACHSA 42.31% All 30.23% SED 17.16% FY 0% EL 3.6% (2024-25 CAASPP)	Each year CAASPP math will increase by at least 2% overall, at each site and for each student group. CCS: 7.53% JCS: 6% IPOLY: 58.4% LACHSA: 36.5% ALL: 31.0% SED: 17.46% FY: 6% EL: 6% (2025-2026 CAASPP)	CCS +5.75% JCS +1.0% IPOLY -1.55% LACHSA +11.81% All +5.23% SED +5.7% FY 0% EL +3.57%
3.3	Reclassification Rate	Reclassification rate at LACOE: 9.8%	Reclassification rate: 6%	Reclassification rate: 13.5%	Each year reclassification	Reclassification rate: +3.7%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		(2022-23) (Local Measure- Primary enrollment)	(2023-24) (Local Measure-Primary Enrollment)	(2024-25) (Local Measure-Primary Enrollment)	rate will increase at least 2%. Goal: 15.8%	
3.4	Progress towards English Proficiency	7.6% of LACOE English learners received a score of level 4 on the ELPAC (2022-23, Summative ELPAC) 35.9% of Long-Term English Learners making progress on the ELPAC. (22-23 CA Dashboard)	11.4% of LACOE English learners received a score of level 4 on the ELPAC (2023-24, Summative ELPAC) 54.8% of Long-Term English Learners making progress on the ELPAC. (23-24 CA Dashboard)	9% of LACOE English learners received a score of level 4 on the ELPAC (2024-25, Summative ELPAC) 39.3% of Long-Term English Learners making progress on the ELPAC (24-25 CA Dashboard)	Each year there will be a minimum 2% increase in the number of students scoring a level 4 int he English Language Proficiency Assessments for California (ELPAC) Goal: 41.9% of Long-Term English Learners making progress on the ELPAC (2025-2026 CA Dashboard)	+1.4% increase of LACOE English learners received a score of level 4 on the ELPAC 3.4% increase of Long-Term English Learners making progress on the Summative ELPAC.
3.5	STAR Math data (JCS and CCS sites)	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS and CCS Overall: 5.5 Foster Youth: 4.8	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS & CCS	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS & CCS	Each year, overall and for each student group Grade Level Equivalency outcome will increase by 0.3 points in mathematics.	JCS & CCS Overall: +0.1 Foster Youth: +0.1 Homeless: -0.1 SPED: -0.1 EL: -0.6 African American: 0.0

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Homeless: 5.3 SPED: 4.6 EL: 4.8 African American: 5.0 Hispanic/Latino:5.7 (STAR Data, 2023-24)	Overall: 6.1 Foster Youth: 5.2 Homeless: 6.9 SPED: 4.9 EL: 4.9 African American:5.3 Hispanic/Latino: 6.3 (STAR Data 2024-25)	Overall: 5.6 Foster Youth: 4.9 Homeless: 5.2 SPED: 4.5 EL: 4.2 African American:5.0 Hispanic/Latino: 5.7 (STAR Data 2025-26)	JCS/CCS Overall: 6.4 Foster Youth: 5.7 Homeless: 6.2 SPED: 5.5 EL: 5.7 African American: 5.9 Hispanic/Latino: 6.6 (STAR Data 2026-2027)	Hispanic/Latino: 0.0
3.6	STAR Reading data (JCS and CCS sites)	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS and CCS Overall: 5.5 Foster Youth: 5.4 Homeless: 5.2 SPED: 4.9 EL: 4.4 African American: 5.3 Hispanic/Latino: 5.5 (STAR Data, 2023-24)	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS & CCS Overall: 6.8 Foster Youth: 6.6 Homeless: 7.8 SPED: 5.8 EL: 5.2 African American:6.3 Hispanic/Latino: 7.0 (STAR Data, 2024-25)	STAR results demonstrate the average Grade Level Equivalency (GLE) by student group. JCS & CCS Overall: 5.9 Foster Youth: 5.5 Homeless: 5.6 SPED: 5.1 EL: 4 African American:5.5 Hispanic/Latino: 6.1 (STAR Data, 2025-26)	Each year, overall and for each student group Grade Level Equivalency outcome will increase by 0.3 points in reading. JCS/CCS Overall: 6.4 FY: 6.3 Homeless: 6.1 SPED: 5.8 EL 5.3 African-American: 6.2 Hispanic/Latino: 6.4	JCS & CSS Overall: +0.4 Foster Youth: +0.1 Homeless: +0.4 SPED: +0.2 EL: -0.4 African American: +0.2 Hispanic/Latino: +0.6

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					(STAR Data 2026-2027)	
3.7	California Science Test (CAST)	Standard Exceeded 5.1% Standard Met 30.10% Standard Nearly Met 48.47% Standard Not Met 16.3% (CAASPP 22-23)	Standard Exceeded:5.61% Standard Met 21.97% Standard Nearly Met 55.16% Standard Not Met 17.26% (CAASPP 23-24)	Standard Exceeded:4.92% Standard Met 28.69% Standard Nearly Met 53.01% Standard Not Met 13.39% (CAASPP 24-25)	Within 3 years, the percentage of students exceeding standard will increase by 5% and the percentage meeting standard will increase by 10%. Standard Exceeded: 10.1% Standard Met: 40.10%	Standard Exceeded: -0.18% Standard Met: -1.41% Standard Nearly Met: +4.54% Standard Not Met: -2.91%
3.8	Credentialed Teachers	100% of LACOE teachers have a full credential (percentage determined as follows: teachers with full credential/total number of teachers).	100% of LACOE teachers have a full credential	100% of LACOE teachers have a full credential	Annually, 100% of LACOE teachers will have a full credential	+- 0%; Met

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

During the 2025–26 school year, LACOE Educational Programs substantially implemented all actions associated with Goal 3 to advance academic achievement, educational equity, multilingual learner success, instructional improvement, and continuous improvement systems across Juvenile Court Schools, County Community Schools, and Specialized Schools. Implementation efforts focused on strengthening instructional systems, expanding targeted academic interventions, increasing access to multilingual learner supports, enhancing transition services for vulnerable student populations, and promoting data-informed decision-making across educational settings. While implementation

remained largely consistent with planned actions, ongoing challenges related to student mobility, interrupted enrollment patterns, varying lengths of stay, and inconsistent assessment participation continued to affect service delivery across alternative education settings.

Academic Achievement, English Learner Supports, and Instructional Improvement
(Actions 3.1, 3.2, 3.3, 3.7, 3.11, 3.12, 3.13, 3.14)

LACOE Educational Programs continued implementing integrated instructional supports designed to improve English Language Arts and Mathematics achievement, strengthen multilingual learner outcomes, expand intervention systems, and support instructional coherence across school sites.

Schools continued implementing designated and integrated English Language Development (ELD) instruction, English Learner progress monitoring systems, targeted intervention supports, and reclassification processes aligned to multilingual learner needs. Professional learning opportunities focused on instructional strategies for English Learners and Long-Term English Learners, culturally responsive teaching practices, literacy development, and integrated language supports across content areas.

Targeted academic intervention services remained a central component of implementation efforts and included literacy interventions, writing supports, mathematics interventions, academic recovery services, and assessment preparation activities. Schools utilized multiple assessment measures, including CAASPP, STAR Reading, STAR Mathematics, ELPAC, and local assessments, to inform instructional planning, intervention placement, and student progress monitoring.

Instructional implementation continued through the Road to Success Academy (RTSA) instructional framework, emphasizing standards-based thematic instruction, interdisciplinary learning experiences, project-based learning, culturally responsive instructional practices, and social-emotional learning integration across Juvenile Court Schools and County Community Schools. Professional development opportunities focused on literacy instruction, writing, standards-based instructional practices, assessment literacy, and strategies to support multilingual learners and students with disabilities.

Implementation of assessment systems and data-informed instructional practices remained a significant focus throughout the year. School leadership teams, instructional staff, and Professional Learning Communities (PLCs) engaged in ongoing data review processes to analyze student performance information, identify instructional priorities, monitor progress, and adjust supports based on identified student needs.

A significant implementation success was the continued alignment of assessment systems, instructional planning, intervention services, and professional learning opportunities across Educational Programs. Despite these successes, challenges related to student mobility, interrupted enrollment, inconsistent assessment participation, and varying lengths of student enrollment continued to affect implementation consistency across alternative education settings.

Targeted Student Supports and Transition Services
(Actions 3.4, 3.5, 3.10, 3.15)

LACOE Educational Programs continued implementing targeted supports and coordinated services for expelled youth, Foster Youth, students experiencing homelessness, and Students with Disabilities during the 2025–26 school year. Implementation efforts focused on strengthening transition planning, individualized interventions, behavioral and wellness supports, educational continuity, and multidisciplinary service coordination aligned to student-specific needs.

Schools continued utilizing collaborative approaches involving counselors, teachers, administrators, probation partners, social workers, and special education teams to support student engagement and academic progress. Foster Youth services included academic counseling, transition support services, credit recovery opportunities, individualized graduation planning, and coordination with multidisciplinary support teams. Supports for students experiencing homelessness included enrollment assistance, transportation coordination, access to educational resources, and connections to community-based services designed to reduce barriers to attendance and engagement.

Special education services remained aligned to planned actions and included implementation of Individualized Education Programs (IEPs), transition planning, behavior intervention supports, restorative practices, instructional coaching, and targeted professional development focused on inclusive instructional practices and support for students with intensive academic and behavioral needs. Educational Programs also continued strengthening postsecondary transition supports through coordinated planning meetings, Workability services, and individualized transition planning aligned to student goals.

Systems, Data, and Conditions of Learning
(Actions 3.6, 3.8, 3.9)

LACOE Educational Programs continued implementing systems designed to strengthen data dissemination, instructional accountability, teacher credentialing, and conditions of learning across all school settings.

School leadership teams and instructional staff regularly reviewed and disseminated state and local performance information to support instructional planning, intervention design, progress monitoring, and continuous improvement efforts aligned to LCAP goals. Ongoing implementation of data review structures, PLCs, and collaborative planning processes supported consistent use of data across Educational Programs.

LACOE also maintained a focus on ensuring appropriately assigned and credentialed teachers and instructional staff across school sites. Conditions of Learning actions continued supporting equitable access to standards-aligned instructional materials, safe learning environments, and instructional resources aligned to state academic standards and student learning needs across Juvenile Court Schools, County Community Schools, and Specialized Schools.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Material differences between budgeted and estimated actual expenditures were primarily attributable to staffing vacancies and personnel cost increases. Actions 3.2, 3.3, 3.4, 3.5, 3.6, 3.10, and 3.11 expended less than budgeted due to vacant LST, counselor, and other staff positions. Actions 3.7 and 3.8 expended more than budgeted due to salary increases associated with two years of 3% COLA adjustments and staffing reclassifications, including the upgrade of Principal and Assistant Principal positions to Director III and Assistant Director classifications.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Action 3.1 (Basic Services for English Learners) demonstrated effectiveness in improving outcomes for English Learners through the implementation of designated and integrated English Language Development (ELD), targeted language supports, intervention services, and progress monitoring. English Learner performance in English Language Arts increased from 2.94% to 6.9%, while English Learner Mathematics performance increased from 0% to 3.57%. In addition, English Learner reclassification rates increased from 9.8% to 13.5%, exceeding the annual growth target. These outcomes suggest that ELD instruction, targeted interventions, and ongoing monitoring contributed positively to language acquisition and academic achievement. Despite these improvements, English Learner Progress Indicator (ELPI) outcomes remained mixed, indicating the continued need for targeted supports, particularly for Long-Term English Learners.

Action 3.2 (Reclassification) demonstrated effectiveness in increasing the number of students successfully meeting reclassification criteria. Reclassification rates increased from 9.8% to 13.5%, exceeding the annual target. Continued monitoring of reclassified students and targeted academic supports appear to have contributed to improved language proficiency and academic performance among multilingual learners. While progress was evident, continued focus on Long-Term English Learners remains necessary to sustain growth and improve reclassification outcomes.

Action 3.3 (Interventions) demonstrated effectiveness in supporting student achievement through tutoring, academic interventions, acceleration opportunities, academic recovery services, and targeted supports for students requiring additional assistance. Academic achievement data reflected growth across multiple indicators. Districtwide CAASPP English Language Arts performance increased from 50.35% to 59.21%, with notable gains among Socioeconomically Disadvantaged students (+8.2 points), English Learners (+3.0 points), students experiencing homelessness (+66.5 points), Hispanic students (+24.4 points), students enrolled at Los Angeles County High School for the Arts (+19.2 points), International Polytechnic High School (+15.5 points), and County Community Schools. English Language Arts improved by 11.1 points and achieved Green performance status on the California School Dashboard.

Local assessment results also reflected positive growth, with STAR Reading Grade Level Equivalency (GLE) scores increasing from 5.5 to 5.9 overall. Growth was observed among several student groups, including Hispanic/Latino students, students experiencing homelessness, and Students with Disabilities. These results suggest that intervention services, tutoring opportunities, academic recovery supports, and targeted instructional assistance contributed to improved literacy outcomes and academic achievement. While Mathematics performance demonstrated some improvement, the district remained 103.8 points below standard and in Red performance status on the California School Dashboard, indicating the continued need for targeted mathematics interventions and support.

Action 3.4 (Expelled youth) demonstrated moderate effectiveness in supporting educational continuity for expelled youth through coordinated services, Individual Learning Plans, record transfers, and collaboration with community-based organizations and partner agencies. These efforts strengthened access to instruction and reduced barriers to educational participation during periods of transition. While educational continuity improved through coordinated supports, outcome data for expelled youth continues to reflect significant academic challenges, indicating the need for ongoing intervention and transition services.

Action 3.5 (Foster Youth) demonstrated moderate effectiveness in improving coordination of services and educational monitoring for Foster Youth through the Educational Passport System, collaboration with child welfare agencies, and referrals to support services. These efforts strengthened educational continuity and access to academic and support services. Despite these supports, Foster Youth continue to experience persistent achievement gaps relative to overall student performance, indicating that additional targeted interventions and academic supports remain necessary.

Action 3.7 (Instruction) demonstrated effectiveness in strengthening instructional practices through continued implementation of the Road to Success Academy (RTSA) instructional framework, classroom observations, instructional coaching, and alignment to state standards. Districtwide CAASPP English Language Arts performance increased from 50.35% to 59.21%, while Mathematics performance increased from 25.0% to 30.23%. These improvements suggest that standards-based instruction, instructional monitoring, and ongoing support for teachers contributed positively to student achievement outcomes.

Action 3.8 (Teacher Credentialing) demonstrated progress toward improving access to qualified instructional staff across Educational Programs. Although the 2025 Local Indicators reported that 50.1% of teachers were fully credentialed (Preliminary or Clear), ongoing staffing challenges in Juvenile Court Schools continued to impact this measure. In response, Human Resources implemented focused recruitment efforts during the 2025–26 school year, including the assignment of a dedicated Coordinator to support recruitment and staffing for Juvenile Court Schools.

These targeted recruitment efforts have resulted in increased outreach, applicant engagement, interviews, onboarding activities, and hiring for hard-to-fill positions across Juvenile Court School sites. Several vacancies have been filled or are currently in the onboarding process, and multiple school sites are fully staffed or have active candidate pools for remaining positions. These efforts are improving staffing stability and expanding access to qualified instructional personnel, particularly in high-need settings. While the impact of these efforts is not yet reflected in the 2025 Local Indicator results, current staffing trends and recruitment outcomes indicate positive progress toward improving teacher assignment and credentialing measures. Continued collaboration between Human Resources and Educational Programs remains essential to sustaining these gains and addressing remaining staffing needs.

Action 3.9 (Conditions of Learning) demonstrated effectiveness in maintaining equitable access to standards-aligned instructional materials, safe learning environments, and educational resources across Educational Programs. Ongoing monitoring of facilities, textbook sufficiency reviews, and distribution processes ensured that all students had access to core instructional materials and educational resources necessary to support learning. Evidence of effectiveness is reflected in the Williams Facilities Inspection results, with all nine school facilities scoring at least 90% on the Facility Inspection Tool (FIT), indicating that facilities were maintained in good condition and conducive to learning. In addition, textbook sufficiency reviews confirmed that all students had access to their required textbooks. These efforts contributed to

maintaining the foundational conditions necessary for effective teaching and learning and supported equitable access to high-quality educational opportunities for all students.

Action 3.10 (Homeless Students) demonstrated effectiveness in strengthening supports for students experiencing homelessness through counseling, graduation monitoring, professional development, educational continuity efforts, and coordination of services. Positive outcomes were observed across multiple indicators. According to the California School Dashboard, students experiencing homelessness increased 66.5 points in English Language Arts and 22.5 points in Mathematics. Graduation outcomes also improved, with the graduation rate increasing by 4.81 percentage points to 76.8%.

Local assessment data further reflected academic growth, with STAR Reading Grade Level Equivalency (GLE) scores increasing from 5.2 to 5.6. These outcomes suggest that targeted supports, counseling services, academic monitoring, and coordinated efforts to reduce barriers to school participation contributed positively to student achievement and engagement. While these results demonstrate meaningful progress, students experiencing homelessness continue to face significant challenges that require ongoing academic, behavioral, and social-emotional supports.

Actions 3.6 (Dissemination of Data), 3.11 (Assessments), and 3.12 (Data Chats/Continuous Improvement) demonstrated effectiveness in strengthening data-informed decision-making, progress monitoring, intervention planning, and continuous improvement efforts across Educational Programs. The ongoing administration of CAASPP, ELPAC, STAR, NWEA, and interim assessments provided timely student performance information that informed instructional adjustments, intervention decisions, and resource allocation. Regular dissemination of assessment and accountability data through Power BI, Dashboard reports, DataQuest, and local assessment systems ensured that district and site leaders had access to relevant student performance information to support planning and decision-making.

During the 2025–26 school year, Juvenile Court School (JCS) and County Community School (CCS) principals began participating in a more structured process of engaging in data chats with district leadership to review student performance, identify areas of need, monitor progress toward key academic goals, and discuss strategies for improving student outcomes. Principals reported that these collaborative discussions provided valuable opportunities to analyze data, reflect on instructional practices, and strengthen alignment between site-level actions and district priorities. Bringing site leaders together with district leadership fostered greater accountability, shared ownership of student outcomes, and a stronger focus on continuous improvement.

At the site level, principals facilitated data reviews with teachers and staff to examine assessment results, monitor student progress, and identify instructional and intervention needs. These discussions increased awareness of student performance trends and supported more intentional instructional planning. The academic growth observed across multiple local and state indicators suggests that assessment systems, data dissemination processes, and structured data review practices are contributing to more targeted instructional supports and improved student outcomes. While implementation varied across sites, the process established a strong foundation for continuous improvement efforts. Moving forward, greater consistency, structure, and formalization of site-level data review practices will strengthen the use of data to drive instructional decisions and improve student outcomes.

Action 3.13 demonstrated effectiveness in strengthening instructional capacity through ongoing professional development focused on RTSA implementation, English Language Arts, Mathematics, English Learner strategies, technology integration, and culturally responsive

instructional practices. Improvements in the 2025 CA Dashboard in both literacy (+11.1 Points) and math (+2.2 Points) performance, and overall academic achievement as measured by the CAASPP, suggest that professional learning opportunities contributed to improved instructional practices and student outcomes.

Throughout the school year, professional development opportunities were well-received by teachers, with participant survey results indicating high levels of satisfaction and perceived value. In addition, classroom walkthroughs and instructional observations demonstrated evidence of increased implementation of instructional strategies and practices emphasized during professional learning activities. Continued coaching and follow-up support further strengthened implementation and helped translate professional learning into classroom practice.

Action 3.14 (Culturally Responsive Pedagogy) demonstrated effectiveness in supporting equitable access to instruction and improving student engagement through culturally responsive instructional practices, ethnic studies development, arts integration, and professional learning focused on creating inclusive learning environments. Positive academic growth among historically underserved student groups, including Socioeconomically Disadvantaged students and English Learners, suggests that culturally responsive approaches contributed to improved access and engagement. Continued implementation remains important to further address achievement and discipline disparities.

Action 3.15 (Students with Disabilities) demonstrated moderate effectiveness in supporting Students with Disabilities. In the area of suspensions, the 2025 California School Dashboard reported that 31.4% of Students with Disabilities were suspended at least one day, representing an increase of 2.9 percentage points from the prior reporting period. While this indicator reflects a continued area of need, the Dashboard data does not fully capture the restorative practices, behavioral supports, staff training, increased monitoring of Behavioral Intervention Plans (BIPs), and intervention strategies implemented during the 2025–26 school year. Internal data collected during the current year suggests progress in strengthening support systems and reducing reliance on exclusionary discipline practices. The effectiveness of these efforts will be more fully reflected in future Dashboard results.

In the area of graduation, Action 3.15 demonstrated effectiveness in supporting graduation outcomes for Students with Disabilities through increased monitoring of student progress, counselor participation in IEP processes, transcript reviews, transition planning, and enhanced collaboration between special education and counseling staff. According to the 2025 California School Dashboard, 66.1% of Students with Disabilities graduated, representing an increase of 9.4 percentage points from the prior reporting period. This improvement suggests that targeted graduation monitoring, individualized supports, and coordinated transition planning efforts are contributing positively to student outcomes. While Students with Disabilities continue to perform in the Red performance level on the Dashboard and remain a priority population for support, the upward trend in graduation rates indicates progress toward improving educational outcomes for this student group. Updated graduation data from the 2026 California School Dashboard will provide additional information regarding the sustained impact of these efforts.

Regarding college and career readiness, we believe that transition planning and college and career readiness supports demonstrated effectiveness in increasing access to postsecondary planning services for Students with Disabilities. Expanded transition services, career exploration opportunities, and improved integration of transition goals into IEPs strengthened student preparation for postsecondary education, employment, and independent living. Collaboration among teachers, counselors, and transition specialists improved alignment between student goals and support services.

Finally, in the area of Academic Achievement, Students with Disabilities also benefited from targeted academic interventions and reading supports. While the 2025 California School Dashboard reflected continued challenges in English Language Arts performance, this year's local assessment data demonstrates evidence of some growth. STAR Reading Grade Level Equivalency (GLE) scores increased from 4.9 to 5.1, indicating modest gains in literacy achievement. In the area of Mathematics performance, the 2025 Dashboard also showed improvement, with proficiency rates increasing from 5.26% to 7.54%. These results suggest that targeted interventions, increased access to academic supports, and coordinated instructional planning contributed to improved student outcomes.
Despite these areas of progress, Students with Disabilities continue to experience achievement, graduation, college and career readiness, and suspension disparities relative to other student groups. Continued implementation and refinement of behavioral supports, transition services, academic interventions, and graduation monitoring systems will be necessary to accelerate outcomes for this student population.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on a review of implementation efforts and student outcome data, no substantive changes were made to Goal 3, its metrics, target outcomes, or core actions for the 2026–27 school year. The analysis of effectiveness data indicates that the actions remain aligned to identified student needs and are contributing to positive outcomes across multiple indicators. Rather than introducing new actions or significantly modifying existing ones, Educational Programs will focus on strengthening the depth, consistency, and fidelity of implementation across school sites. As a result, several refinements will be incorporated into implementation practices to strengthen support for student achievement, multilingual learners, Students with Disabilities, and other historically underserved student groups. These refinements reflect a commitment to deeper and more consistent implementation of existing actions and services rather than changes to the overall goal, metrics, target outcomes, or planned services.

While positive progress was observed in English Language Arts achievement, English Learner reclassification rates, graduation outcomes for Students with Disabilities, and academic growth among students experiencing homelessness, data indicate that Mathematics achievement continues to be an area of need across Educational Programs. As a result, intervention services, academic recovery supports, and data-informed instructional practices will continue to emphasize mathematics acceleration and targeted support for students performing below grade level.

Reflections on English Learner outcomes also resulted in continued emphasis on designated and integrated English Language Development instruction, targeted supports for Long-Term English Learners, and ongoing monitoring of reclassified students. Although reclassification rates increased, English Learner Progress Indicator results suggest that additional focus on language acquisition and academic language development remains necessary.

Analysis of outcomes for Students with Disabilities resulted in continued emphasis on behavioral supports, restorative practices, transition planning, graduation monitoring, and targeted academic interventions. While improvements were observed in graduation rates and local academic indicators, suspension rates and college and career readiness outcomes indicate a continued need for intensive supports and coordinated services for this student group.

Reflections on the implementation of data dissemination, assessments, and continuous improvement actions highlighted the value of structured data chats and collaborative data review processes. As a result, efforts will continue to strengthen site-level data review practices, increase consistency across school sites, and further align assessment results, intervention planning, and instructional decision-making.

Additionally, staffing challenges experienced in Juvenile Court Schools resulted in increased attention to teacher recruitment and retention efforts. Focused recruitment strategies implemented during the 2025–26 school year will continue in 2026–27 to improve access to appropriately assigned and qualified instructional staff, particularly in high-need educational settings.

No substantive changes were made to the overall goal. However, refinements to implementation strategies and continued focus on identified areas of need were incorporated to accelerate progress toward improving academic achievement, educational equity, and college and career readiness for all students.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Basic Services for English Learners	LACOE will continue to offer English Learners a variety of courses that include designated and integrated English Language Development (ELD). The implementation of designated English Language Development (ELD) at the CCS is a high need. The English Learner Master Plan will be implemented at all LACOE school sites to provide oversight and monitoring of English Learners, as well as reclassified students, for four years. English Learners will continue to be supported through classroom instruction, interventions, and enrichment activities, so they can achieve annual progress in learning English and reach reclassification. Newcomer English Learners will be assessed in mathematics and reading using the Star Renaissance Assessment to measure their level of proficiency in their primary language. English Learners Teachers on Special Assignment (TOSA) will provide intensive support in speaking, reading, and writing to students scoring in the "Beginning to Develop" level of the ELPAC. English learners will receive additional language support from the teachers and paraeducators when student data demonstrates a need for additional support. Individualized instruction will be provided to English Learners	$650,346.00	No

Action #	Title	Description	Total Funds	Contributing
		during class time to assist them in building their oral language, reading, and writing skills. This support will help the students improve at least one ELPAC level per school year. The following actions will be implemented for Long Term English Learners: Interviews, focus groups, and classroom observations will be conducted to analyze strengths and needs in current practice for LTELs. Additional instructional opportunities and tutoring support will focus on strategies for building academic language and improving writing skills.		
3.2	Reclassification	Students identified as potential candidates for reclassification will be regularly monitored to assess progress toward meeting reclassification criteria and will receive targeted support as needed to promote language development and academic success. Reclassified students will continue to be monitored for four years following reclassification and, as needed, will receive additional academic support to ensure continued success.	$717,001.00	No
3.3	Interventions	Extended learning opportunities will be provided to students to support student achievement through tutoring and acceleration opportunities for students who need academic support. Classroom teacher, staff, and counselors will identify students in need of additional support, identify areas of need, facilitate implementation of tutorial services and monitor student progress. Provide academic support, including coordination of instruction, interventions, enrichment opportunities, and/or tutoring to expelled youth and monitor their growth. Based on disaggregated internal STAR formative assessment data, Long Term English Learners achieved an average grade level equivalent of 4.1, the lowest of all student groups. To address this need, additional support in academic language and writing instruction will be provided in class and tutoring sessions. This action is supported in part by Learning Recovery	$3,627,061.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Emergency Block Grant (LREBG) funds. Funds are used to provide tutoring and extended learning opportunities. To monitor progress, we will utilize Metrics 3.1, 3.2, 3.5, and 3.6. A total of $841,259.00 in LREBG funds will be allocated to support these targeted actions.		
3.4	Expelled Youth (Repeat expenditure 1.2)	LACOE staff will collaborate and align services with local agencies and community-based organizations for Expelled Youth in order to coordinate instruction and their Individual Learning Plans. Training and professional development will be continuously provided for administrators, counselors, and teachers on developing and monitoring student Individual Learning Plans. Procedures in place at the central office will ensure requests from the juvenile court on student information will be provided in a timely manner. Coordination of necessary educational services will also be made to provide services to students. The Student Registrar office will develop and implement a mechanism for the efficient expeditious transfer of health and education record and the health and education passport. The office will monitor the speed in which records are transferred and will revise the plan based on data collected.	$0.00	No
3.5	Foster Youth (Repeat expenditure 1.2)	LACOE will identify foster youth using the LACOE developed Educational Passport System (EPS) and continue to send educational related data to shared database, A Educational Passport and Aftercare. Foster youth will be referred to partner agencies who support and monitor students' progress along with coordinate with service agencies. LACOE will work with the county child welfare agency to minimize changes in students' school placement. In addition, education-related information will be provided to the county child welfare agency to assist in the delivery of searches to foster children, including educational status and progress information that is required to be included in court reports.	$0.00	No

Action #	Title	Description	Total Funds	Contributing
3.6	Dissemination of Data	LACOE will disseminate data by student group on a regular basis to LACOE office staff and site administrators on the ELPAC, CAASPP, Star Renaissance assessment, the California Dashboard, DataQuest, and other databases to improve the academic achievement of all students. Data from student surveys will be disseminated to inform LACOE of student and educational partners input, needs, challenges, and areas of growth. There will also be a continuation of the use of Microsoft's Power BI to support data chats and review student achievement.	$124,591.00	No
3.7	Instruction (Repeat expenditure 1.1 & 1.4)	RTSA will continue to be implemented at all JCS and CCS schools and professional development will be provided to teachers in order to increase student achievement. Administrative observations and walkthroughs will be used to provide instructional feedback to teachers in order to improve instruction. Curriculum and instruction will be monitored and reviewed to connect the Common Core State Standards and the California English Language Development standards.	$0.00	No
3.8	Teacher Credentialing	LACOE will assign fully credentialed teachers to support all students and ensure the unique needs of low-income, English learners, expelled youth and foster youth students are met.	$17,955,397.00	No
3.9	Conditions of Learning (Repeat expenditure 1.4)	Data will be reported on conditions for learning (textbooks and facilities) on a regular basis. School facilities will be inspected to take appropriate measures in ensuring that all facilities are in good repair. Textbooks will be inventoried, ordered, and distributed so that all students have access to a standards-aligned textbooks and curriculum. Textbook sufficiency reports will continue on a yearly basis.	$0.00	No
3.10	Homeless Students (Repeat expenditure 1.4)	The LACOE staff will conduct training and professional development on laws, policies, and best practices for homeless students. They will also participate in all LACOE-FYS/Homeless Education Liaison meetings.	$0.00	No

Action #	Title	Description	Total Funds	Contributing
		The homeless liaison and/or counselors will monitor progress for homeless students toward meeting graduation requirements in a four year period. Counselors and staff will provide counseling for homeless student to assist them in college and career planning.		
3.11	Assessments (Repeat expenditure 3.6)	LACOE will continue to administer state required assessments (CAASPP, ELPAC, IABs, etc.) and the STAR Renaissance assessment at the JCS and CCS. Student progress will be measured quarterly using the STAR reading and mathematics assessment to determine the effectiveness of courses implemented. Student work will also be used to determine student mastery of course content and offer additional support, if needed, for academic improvement. STAR data will be monitored and analyzed for all student groups. The NWEA assessment will be administered at the specialized high schools periodically. Teachers will receive ongoing training on their respective local assessment to monitor student growth and provide the appropriate interventions for students in need. Increasing testing participation and culture will be a focus in the administration of formative and summative assessments. This action is supported in part by Learning Recovery Emergency Block Grant (LREBG) funds. Funds are used to provide funding for a data steward that can identify at-risk students to support with coordination of interventions. To monitor progress, we will utilize Metrics 3.1, 3.2, 3.5, and 3.6. A total of $841,259.00 in LREBG funds will be allocated to support these targeted actions.	$0.00	No
3.12	Data Chats (Continuous Improvement)	Data-driven discussions will continue to occur on a regular basis at the district and site level. During Professional Learning Communities (PLC), site administrators and teachers will review test data from state and local assessments to create RTSA unit plans to address the needs as well as direct support and programs. District and site level data reviews will occur multiple times of the year to inform the development of school plans and	$1,022,016.00	No

Action #	Title	Description	Total Funds	Contributing
		goal monitoring. The system of data management will be assessed for further development and alignment with complementary LCAP actions.		
3.13	Professional Development (Repeat expenditure 1.4)	Teachers, paraeducators, administrators, and district office staff will be provided with ongoing professional development in the RTSA unit plan, Common Core State Standards in English Language Arts and mathematics. For IPOLY and LACHSA this professional development will be provide via the intended curriculum for those school programs. They will also receive ongoing professional development in History-Social Science, the Next Generation Science Standards, the English Learners Master Plan and other subject areas to improve student assessment results. Ongoing training will be provided on ELPAC and English Language Development strategies to support English learners in reading, listening, speaking, and writing. and monitoring of English Learner progress, including strategies for providing more intensive, targeted support for Long-term English Learners. Professional development will be provided to counselors and other support staff to ensure appropriate placement and monitoring of progress for LTELs. Teachers of LTELs will receive professional development in research based strategies for LTELs, including instruction in academic language and writing Administrators will be provided professional development about the diversity of English learners including LTELs. Teachers and site administrators will receive ongoing professional development in technology to embed technology tools in the curriculum and improve pedagogy. Teachers will provide students with technology lessons within the RTSA lessons to teach students current technology skills that will help them succeed academically and in a career. Content Academies, were recently implemented and these continue as part of ongoing Professional Development efforts in conjunction with the RTSA Saturday Summits. Professional development activities will be followed up with ongoing coaching support to ensure effective implementation of strategies from trainings.	$0.00	No

Action #	Title	Description	Total Funds	Contributing
3.14	Culturally Responsive Pedagogy (Repeat expenditure 1.4)	Culturally Responsive pedagogy will be used to address the needs of all students and ensure equity and access with a focus on African American students in the areas of English Language Arts and mathematics. Culturally relevant books and curriculum to be implemented and continue to develop an Ethnic Studies curriculum and arts integration. To support the needs of student groups identified as lowest performing for suspension rates and reduce suspensions among these students (Foster Youth, Socioeconomically Disadvantaged, Students with Disabilities, African American and students identifying as two or more races), professional development and follow-up coaching will be provided for teachers, administrators and support staff on strategies for creating positive and supportive classroom environments that are sensitive to individual and cultural needs of all students and build support systems to maintain student engagement and reduce behaviors leading to suspension.	$0.00	No
3.15	Students With Disabilities	Students with disabilities achieved the lowest performance level in suspension rates, graduation rates and college and career readiness, in addition, local data identified a needs for reading intervention for special education students. The following actions are designed to address these need; Suspensions LACOE will reduce the number of suspensions of students with disabilities at the camps and halls schools. This is an area of focus for LACOE's Division of Student Programs' Continuous Improvement Monitoring Plan. To increase teacher understanding of students with disabilities general education teachers will be given access to the LACOE Special Education Information System (SPED-X) and substitute teachers will be provided access students' Behavioral Intervention Plan (BIP). Restorative practice requirements for students with behavioral difficulties will be increased (i.e. re-entry conferences rather than 2-day suspension).	$137,615.00	No

Action #	Title	Description	Total Funds	Contributing
		Procedures, including monitoring, will be implemented to ensure Behavioral Intervention Plans are implemented and data is collected. Graduation Rate Counselors will be invited to IEP meetings, or if they are unable to attend , a shared document will be provided including missing transcripts and AB216 status. IEP meetings will be held at all school sites when a student earns a D at a reporting period. Parents and students will be be provided information on the impact of not earning a diploma (job eligibility, pay disparity, etc.) To improve transitions services for students with disabilities, transition information will be included in students' IEPs. IEP progress reports will be sent home, If students are consistently not meeting benchmarks, an IEP meeting will be scheduled.. College and Career Readiness To improve transition services, training will be provided for teachers and services to support college and career readiness will be added to students' IEP. A career exploration class will be added and available to students with disabilities who are in need of support and guidance with career exploration initial and triennial assessments will be enhanced to better identify transition needs. Reading (need based on local data) Students with disabilities will be provided academic support/interventions to increase their academic achievement in English Language Arts and mathematics. Parent engagement will be used to collaborate with parents to provide students with the appropriate IEP goals and interventions to increase test participation as well as scores. Training will be provided to teachers in understanding dyslexia. Improved access to intensive reading intervention services will be provided for special education students.		

Action #	Title	Description	Total Funds	Contributing

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	By the end of the 2025–2026 school year, LACOE will improve student engagement, academic achievement, school climate, and post-secondary readiness for students attending Equity Multiplier Juvenile Court and Alternative Education Schools through expanded counseling, behavioral intervention, academic support, restorative practices, transition services, and community partnerships. These services are designed to address the unique academic, behavioral, and social-emotional needs of court-involved and highly mobile youth while increasing access to equitable learning opportunities, improving student outcomes, college and career opportunities, and supporting successful transitions to school, career, and community pathways. The review of Dashboard performance indicators identified several areas of concern across LACOE schools and student groups. In ELA, Los Padrinos was Red for All Students (O/A), Socioeconomically Disadvantaged (SED), and Hispanic students. In Mathematics, Los Padrinos was Red for All Students, SED, and Hispanic students, and Renaissance was Red for All Students. Suspension rates continue to be a significant area of concern. Los Padrinos was Red for All Students, SED, SWD, Foster Youth, Hispanic students, ELs, LTELs, African American students, and Homeless students. BJ Nidorf was Red for All Students, SED, and Hispanic students, while Kirby was Red for SWD, Foster Youth, and Hispanic students. Afflerbaugh was Red for SWD. In Graduation Rate, Los Padrinos was Red for All Students, SED, and Hispanic students, and Afflerbaugh was Red for All Students, SED, and Hispanic students. For the College/Career Indicator (CCI), Los Padrinos was Red for All Students, SED, and Hispanic students. Afflerbaugh was Red for All Students and SED, while Renaissance was Red for All Students, SED, and Hispanic students. Finally, on the English Learner Progress Indicator (ELPI), Los Padrinos were Red for All Students, English Learners, and Long-Term English Learners (LTELs).	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)
Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	Suspension Rate	Students with Disabilities at: Afflerbaugh-Paige: 47.9% Kirby: 29.5% Nidorf: 33.9% African American Students at: Kirby: 34.1% Foster Youth Kirby: 36.7% Nidorf: 24% Socioeconomically Disadvantaged Kirby: 29.5% Nidorf: 21.6% Renaissance: 6.1% Hispanic Kirby: 20% BJN: 20.8%	Students with Disabilities Afflerbaugh-Paige: 46.4% Kirby: 39% Nidorf: 34% African American Students at LP: 18.6% (*new) Nidorf: 34% Afflerbaugh-Paige: 46.4% Kirby: 43.6% Foster Youth Nidorf N/D Kirby :39.4% Socioeconomically Disadvantaged Kirby: 34.7% Nidorf: 25.8% Renaissance: 3.8%	Students with Disabilities at Afflerbaugh-Paige: 46.6% Nidorf: 32.3% Kirby: 42.9% African American Students at LP: 25.5% Nidorf: N/D Afflerbaugh-Paige: 44.1% Kirby: 35.6% Foster Youth Nidorf N/D Kirby: 43.3% Socioeconomically Disadvantaged Kirby :34.3% Nidorf: 29.2% Renaissance:2.0%	Suspension rates for each school and student group will decrease by at least 5% each year or a maximum of 19% within 3 years.	Students with Disabilities Afflerbaugh-Paige: -1.3% Nidorf: -1.6% Kirby: +13.4% African American Students at Kirby: +1.5% Foster Youth Kirby: +6.6% Nidorf N/D Socioeconomically Disadvantaged Renaissance: -4.1% Nidorf: +10.2% Kirby: +4.0% Hispanic Kirby: +14.3% Nidorf: +8.4%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		(Dashboard 2022-23)	Hispanic Nidorf: 27.7% Kirby: 33% (Dashboard 2023-24)	Hispanic Nidorf: 29.2% Kirby: 34.3% (Dashboard 2024-25)		(Dashboard 2024-25)
4.2	Graduation Rate	Hispanic Students at: Afflerbaugh-Paige: 57.7% Renaissance: 53.2% Socioeconomically Disadvantaged Students at: Renaissance: 36.2% (DataQuest 2022-23)	Hispanic Students at: LP: 27.5% (*new) Renaissance: 55% Afflerbaugh-Paige: 61.8% Socioeconomically Disadvantaged Students at: Nidorf: 63.6% Afflerbaugh-Paige: 60% Renaissance: 58% African American Students at: LP: 26.1% (*new) Renaissance: 58% (DataQuest 2023-24)	Hispanic Students at Renaissance: 60% Afflerbaugh-Paige: 67.7% Socioeconomically Disadvantaged Students at: Renaissance: 69.4% (DataQuest 2024-25)	Graduation rates for each will increase annually by 2% points. (DataQuest 2022-23)	Hispanic Students at: Renaissance: +34.2% Afflerbaugh Paige:+10.0% Socioeconomically Disadvantaged Students at: Renaissance: +33.2%
4.3	College & Career Readiness College Credit Course	Socioeconomically Disadvantaged Students (College Credit Course)	Socioeconomically Disadvantaged Students (College Credit Course)	Socioeconomically Disadvantaged Students (College Credit Course)	Within 3 years College Course Credit rates for socially disadvantaged	Socioeconomically Disadvantaged Students Kirby: 0% Nidorf: 0%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Kirby: 0% Nidorf: 100% (1 of 1) Renaissance: 0% (College Credit Course, CA Dashboard 2023)	Kirby: 100% (16 of 16) Nidorf: 35.7% (5 of 14) Renaissance: 0% Hispanic Renaissance: 0% (College Credit Course, CA Dashboard 2024-25)	Kirby: 0% Nidorf: 100% (2 of 2) (O/A 9.5% prepared. 2 out of 21) Renaissance: 0% (O/A 2% prepared. 1 student out of 49) (College Credit Course, CA Dashboard 2025-26)	students at Kirby, Nidorf and Renaissance will be at least 80% . (College Credit Course, CA Dashboard)	Renaissance: 0 %
4.4	English Learner Progress Indicator	English Learners Progress Indicator at: Renaissance:13.3% (CA Dashboard 2023)	English Learners Progress Indicator at: Renaissance: 45.5% (CA Dashboard 2024)	English Learners Progress Indicator at: Renaissance: 30.4% (CA Dashboard 2025)	English Learners at: Renaissance will achieve an annual improvement of 2% annually on the English Language Progress Indicator. (CA Dashboard 2023)	English Learners Progress Indicator at: Renaissance: +17.1%
4.5	CAASPP ELA/Math (Academic Achievement)	CAASPP ELA CS: 16.53% JCS: 10.28% CAASPP Math CCS: 7.53% JCS: 6%	N/A	N/A	Each year CAASPP ELA will increase by at least 2% overall, at each site and for each student group. CS: 16.53%	2025-2026 outcomes will serve as a baseline

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					JCS: 10.28% Each year CAASPP math will increase by at least 2% overall, at each site CCS: 7.53% JCS: 6% (2025-2026 CAASPP)	
4.6	Parent Participation in PFECP meetings	During the 2025-26 school year 96% of parents/family participated in PFECP meetings. (local indicator: attendance 2,698 YTD/ unduplicated student count for 24-25 year: 2,825). 68% of parents agree or strongly agree that the school actively seeks the input of parents before making important decisions. (2025-26 CSPS)	N/A	N/A	At least 95% of parents will participate in PFECP meetings annually; Within 3 years, 50% of parents will report the school actively seeks input of parents before making important decisions (based on CSPS)	2025-2026 outcomes will serve as a baseline

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 4 were substantially implemented during the 2025–26 school year to provide targeted supports for schools and student groups identified through Equity Multiplier eligibility criteria and California School Dashboard performance indicators. Implementation focused on strengthening professional development, graduation support systems, college and career readiness opportunities, and English Learner services for historically underserved student groups across Juvenile Court Schools, County Community Schools, camps, and Secure Youth Treatment Facilities (SYTF).

Action 4.1, Supplemental Professional Development, was implemented as planned through staff training, coaching, and collaborative learning opportunities focused on restorative practices, relationship-centered classroom strategies, proactive behavioral interventions, and alternatives to exclusionary discipline. These efforts supported the development of positive school climates and increased staff capacity to address student behavioral and social-emotional needs.

Action 4.2, Supplemental Graduation Support, was substantially implemented through individualized graduation planning, credit monitoring, transition services, academic counseling, and coordination among counselors, probation staff, families, schools, and community partners. Supports focused on reducing barriers to graduation, strengthening student engagement, and promoting educational continuity for highly mobile and court-involved youth.

Action 4.3, Supplemental College and Career Readiness Services, was fully implemented through transcript reviews, academic progress monitoring, individualized counseling, tutorial supports, course planning, dual enrollment opportunities, and career pathway exploration. These services increased student access to postsecondary planning and career readiness opportunities.

Action 4.4, English Learner Support, was implemented as planned at Renaissance County Community Schools through targeted English Learner interventions, professional development, English Learner Lead support, paraeducator assistance, ELPAC preparation, and instructional coaching designed to improve outcomes for multilingual learners.

No substantive differences were identified between the planned actions and actual implementation. However, implementation required ongoing adjustments in service delivery due to challenges associated with high student mobility, fluctuating enrollment, interrupted educational experiences, and varying lengths of student enrollment across juvenile court and alternative education settings. Staff responded by providing flexible and individualized supports designed to maintain student engagement and educational continuity.

Several implementation successes were observed during the year. Cross-department collaboration among counselors, teachers, administrators, probation partners, and community agencies strengthened the coordination of services across sites. Students benefited from expanded access to academic counseling, graduation planning, dual enrollment opportunities, career readiness supports, behavioral interventions, and English Learner services. Additionally, implementation efforts contributed to improved systems of support for historically

underserved student groups, including the successful graduation of 179 students across multiple school settings during the 2025–26 school year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Material differences between budgeted and estimated actual expenditures occurred because several Equity Multiplier-funded positions, services, and activities were not fully implemented during the 2025–26 school year. Staffing vacancies, recruitment challenges, and delays in filling specialized support positions resulted in lower-than-anticipated personnel and related service expenditures. As a result, Actions 4.1–4.4 expended substantially less than originally budgeted.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The actions associated with Goal 4 demonstrated mixed but generally positive effectiveness in making progress toward improving student outcomes for identified student groups and schools served through Equity Multiplier funding. While several actions contributed to improvements in graduation outcomes and school climate indicators, results across college and career readiness and English Learner outcomes were less consistent, indicating areas requiring continued refinement and targeted support.

Action 4.1 – Supplemental Professional Development

Supplemental professional development demonstrated partial effectiveness in supporting improvements in school climate and behavioral outcomes. At Afflerbaugh–Paige Camp, suspension rates for Students with Disabilities decreased from 47.9% to 46.6%, suggesting that staff training and coaching focused on restorative practices, classroom management, and proactive behavioral interventions contributed to positive outcomes. However, suspension rates increased at Dorothy Kirby School and among several identified student groups, indicating that the impact of professional development was inconsistent across sites and that additional support is needed to strengthen implementation fidelity and restorative practices.

Action 4.2 – Supplemental Graduation Support

Supplemental graduation support services demonstrated strong effectiveness in improving graduation outcomes for several student groups. Graduation rates increased for Hispanic students at Afflerbaugh–Paige Camp from 57.7% to 67.7%, Socioeconomically Disadvantaged students at Renaissance County Community Schools from 36.2% to 69.4%, and Hispanic students at Renaissance County Community Schools from 35.6% to 69.8%. These improvements suggest that individualized counseling, credit monitoring, transition planning, and coordinated intervention strategies effectively supported student persistence, credit completion, and progress toward graduation.

Action 4.3 – Supplemental College and Career Readiness Services

Supplemental college and career readiness services demonstrated limited effectiveness in improving college and career readiness indicators. While schools implemented planned supports including transcript reviews, academic counseling, tutorial services, dual enrollment

opportunities, and career exploration activities, outcome data showed little improvement. College and career readiness measures remained unchanged at Dorothy Kirby School and Renaissance County Community Schools and declined at Barry J. Nidorf Secure Youth Treatment Facility. These results indicate that additional strategies and expanded opportunities may be necessary to improve postsecondary readiness outcomes for students served through Equity Multiplier-funded programs.

Action 4.4 – English Learner Support

English Learner support services demonstrated mixed effectiveness. Implementation of targeted multilingual learner supports, English Learner Leads, paraeducator assistance, professional development, and ELPAC coaching contributed to improved graduation outcomes and reductions in suspension rates for some student groups. However, English Learner Progress Indicator (ELPI) results declined by approximately 15 percent, indicating that gains in student engagement and graduation outcomes did not translate into improved English language acquisition outcomes. Continued focus on targeted language development strategies and instructional interventions is needed to improve long-term outcomes for English Learners.

Overall, Goal 4 actions were most effective in improving graduation outcomes and providing coordinated academic, behavioral, and transition supports for students served through Equity Multiplier funding. While some progress was observed in school climate and student engagement indicators, college and career readiness outcomes and English Learner performance data indicate that additional refinement of strategies and targeted interventions will be necessary to achieve the goal's intended outcomes.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on reflections on prior implementation, analysis of student outcome data, and feedback from educational partners, LACOE revised Goal 4 to provide a more targeted and site-specific approach to supporting students served in Equity Multiplier Juvenile Court and Alternative Education Schools.

The previous actions focused broadly on professional development, graduation support, college and career readiness, and English Learner services. While these efforts were implemented as planned, reflection on prior practice highlighted the need for more clearly defined actions that directly address the unique academic, behavioral, social-emotional, transition, and postsecondary needs of students at each Equity Multiplier school site.

As a result, Goal 4 was restructured into 14 site-based actions that provide enhanced counseling, academic intervention, behavioral support, restorative practices, family engagement, transition planning, student stabilization services, and postsecondary readiness supports at Afflerbaugh, Barry J. Nidorf, Dorothy Kirby Center, Renaissance PAU, Camp Rockey, Kilpatrick, and Los Padrinos Juvenile Hall. These revisions strengthen alignment between identified student needs, Equity Multiplier funding, and the services provided at each school.

In addition, two new metrics were added to better monitor the impact of these services: CAASPP ELA/Math (Academic Achievement) (Metric 4.5) and Parent Participation in PFECP (Metric 4.6). These measures expand the ability to assess student outcomes beyond suspension

rates, graduation rates, college and career readiness, and English Learner proficiency by capturing academic growth and family engagement efforts that support student success.

No substantive changes were made to the overall intent of the goal. However, the revised actions and expanded metrics provide greater specificity, accountability, and responsiveness to the needs of court-involved and highly mobile youth while strengthening the monitoring of progress toward improved student engagement, achievement, school climate, and postsecondary readiness.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Enhanced Student Counseling and Post Secondary Planning Services at Afflerbaugh.	LACOE will allocate Equity Multiplier funds to provide counseling services at Afflerbaugh Camp School. These services will provide social-emotional support, individualized counseling, transition planning, and targeted student engagement supports designed to reduce behavioral challenges, improve school connectedness for Students with Disabilities, and promote positive student outcomes. Counseling services will also support students in addressing barriers to learning, developing individualized educational and transition plans, and preparing for successful transitions to community schools, employment, or postsecondary opportunities.	$200,509.00	No
4.2	Integrated Community School Coordination and Family Engagement Services at Barry J. Nidorf	Equity Multiplier funds will support expanded community school coordination and family engagement services at Barry J. Nidorf Juvenile Hall School to strengthen partnerships among educational staff, families, probation personnel, and community-based organizations and ensure students receive comprehensive wraparound support. Services will include case management, family engagement, referral services, transition planning, and connections to mental health, housing, employment, and community resources. In conjunction with behavioral coaching, crisis intervention, and restorative practices, these supports are designed to address the root causes of disciplinary incidents, improve school climate, increase student engagement and attendance, strengthen educational continuity, and support successful reintegration into community settings.	$194,009.00	No

Action #	Title	Description	Total Funds	Contributing
4.3	Academic Support at Barry J. Nidorf	Equity Multiplier funds will be allocated at Barry J. Nidorf School to support an Educational Support Specialist who will strengthen mathematics intervention, academic recovery services, curriculum development, instructional coaching, and instructional planning. Although the student population did not meet the minimum threshold required to generate a performance level in the area of Math on the California Dashboard, internal student achievement data indicate significant academic needs. These data reveal persistent skill gaps that underscore the need for targeted intervention and comprehensive academic support. The Educational Support Specialist will provide individualized and small-group instruction, targeted academic interventions, ongoing progress monitoring, and professional learning opportunities for teachers to better address the needs of students performing below grade level in ELA and mathematics. Through collaboration with instructional staff, this position will support the implementation of evidence-based instructional practices designed to accelerate learning, strengthen foundational skills, and improve student outcomes. These services are intended to address learning gaps, increase academic achievement, support course completion, and ensure students are better prepared for graduation and postsecondary opportunities.	$152,983.00	No
4.4	Intensive Behavioral Intervention and Restorative Practices Services at Barry J. Nidorf	Equity Multiplier funds will be allocated at Barry J Nidorf to strengthen behavioral intervention and restorative practices services at Barry J. Nidorf Juvenile Hall School. These services will provide individualized behavioral coaching, de-escalation support, crisis intervention, and restorative approaches designed to improve school climate and increase student engagement. Behavioral intervention staff will provide proactive support within classrooms and school settings to reduce behavioral incidents and	$304,364.00	No

Action #	Title	Description	Total Funds	Contributing
		increase access to instruction. Students will receive support in developing emotional regulation, decision-making, and conflict resolution skills. These services are intended to improve attendance, reduce disciplinary incidents, and foster a positive and safe learning environment.		
4.5	Student Behavioral Support and School Climate Services at Campus Kilpatrick	Equity Multiplier funds will be allocated at Kilpatrick to strengthen behavioral support and school climate services at Kilpatrick School. These services will provide students with individualized behavioral interventions, trauma-informed support, restorative practices, and classroom engagement strategies designed to improve academic participation and social-emotional well-being. Behavioral intervention services will focus on reducing barriers to learning by supporting students in developing self-management, communication, and conflict resolution skills. These services are intended to improve school climate, reduce behavioral disruptions, and increase student success in both academic and social-emotional areas.	$101,455.00	
4.6	Expanded Academic, Behavior, Counseling and Transition Planning Services at Dorothy Kirby Center	Equity Multiplier funds will be allocated to support counseling services at Kirby School. These services will provide individualized academic guidance, graduation planning, credit recovery support, college and career readiness counseling for students enrolled in the juvenile court school setting. This position serves as a bridge between behavior support, counseling services, school climate initiatives, and multidisciplinary collaboration. The position focus on prevention, intervention, and restoration to improve student outcomes and reduce exclusionary discipline practices. Counseling services will help students develop educational goals, access post-secondary opportunities, and successfully transition to comprehensive school settings, workforce pathways, or higher education. These services are intended to improve student engagement, graduation outcomes, and long-term educational success.	$215,430.00	

Action #	Title	Description	Total Funds	Contributing
4.7	Mathematics Intervention, Academic Recovery Services, and Instructional Support at Dorothy Kirby Center	Equity Multiplier funds will be allocated at Kirby School to strengthen mathematics intervention, academic recovery services, curriculum development, instructional coaching, and instructional planning. Although the student population did not meet the minimum threshold required to generate a performance level in the area of Math on the California Dashboard, internal student achievement data indicate significant academic needs in mathematics. Data reveal persistent skill gaps that underscore the need for targeted intervention and comprehensive academic support. A Math Education Specialist will provide targeted academic interventions, individualized and small-group instructional support, ongoing progress monitoring, and professional learning support for teachers to better address the needs of students performing below grade level in mathematics. Mathematics intervention services will focus on addressing foundational skill gaps, improving course completion, and increasing student readiness for graduation and post-secondary opportunities. In addition, teachers will receive support with curriculum development, data analysis, instructional planning, and coaching to strengthen instructional practices and improve student outcomes. Students will receive differentiated support aligned with state standards and individualized learning needs. These services are intended to improve mathematics achievement, instructional effectiveness, and academic confidence among students.	$168,977.00	
4.8	Behavioral Wellness and Restorative Intervention Services Dorothy Kirby Center	Equity Multiplier funds will be allocated to strengthen behavioral wellness and restorative intervention services at Kirby School. These services will provide trauma-informed behavioral support, restorative practices, crisis response, and individualized coaching designed to improve school engagement and classroom participation.	$202,910.00	

Action #	Title	Description	Total Funds	Contributing
		Behavioral intervention staff will collaborate with educational teams to support students with emotional regulation, behavioral challenges, and conflict resolution. These services are intended to improve school climate, reduce behavioral incidents, and increase student access to instruction.		
4.9	Student Counseling, Transition, and Postsecondary Readiness Services at Los Padrinos Juvenile Hall	Equity Multiplier funds will be allocated to expand counseling, transition, and postsecondary readiness services at Los Padrinos Juvenile Hall School. These services will provide students with individualized academic counseling, graduation support, credit recovery monitoring, social-emotional support, and post-secondary planning opportunities. Counselors will support students in developing individualized educational plans, exploring career and college opportunities, and successfully transitioning to community schools, employment, or higher education pathways. These services are intended to improve graduation outcomes, increase educational continuity, and strengthen student engagement.	$172,563.00	
4.10	Intensive Behavioral Intervention and Student Stabilization Services at Los Padrinos Juvenile Hall	LACOE will allocate Equity Multiplier funds to strengthen intensive behavioral intervention and student stabilization services at Los Padrinos Juvenile Hall School. These services will provide students with individualized behavioral coaching, crisis intervention, restorative practices, and classroom support designed to improve school climate and student engagement. Behavioral intervention staff will support students in developing emotional regulation, communication, and positive decision-making skills while reducing barriers to learning. These services are intended to reduce disciplinary incidents, increase instructional participation, and create a safe and supportive educational environment.	$481,834.00	

Action #	Title	Description	Total Funds	Contributing
4.11	Expanded Counseling and Student Success Services at Renaissance PAU	Equity Multiplier funds will be allocated to expand counseling and student success services at Renaissance PAU School. These services will provide individualized academic guidance, graduation planning, college and career readiness support, and social-emotional counseling for students enrolled in the program. Counseling services will support students with educational planning, transition services, post-secondary exploration, and credit recovery while promoting student engagement and long-term success. These services are intended to improve graduation rates, strengthen school connectedness, and increase post-secondary readiness.	$372,064.00	
4.12	Mathematics Achievement and Credit Recovery Intervention Services at Renaissance PAU	Equity Multiplier funds will be allocated at Renaissance PAU to strengthen mathematics intervention, academic recovery services, curriculum development, instructional coaching, and instructional planning. A Math Educational Specialist will provide targeted academic interventions, individualized and small-group instructional support, ongoing progress monitoring, and professional learning support for teachers to better address the needs of students performing below grade level in mathematics. Mathematics intervention services will focus on addressing foundational skill gaps, improving course completion, and increasing student readiness for graduation and post-secondary opportunities. In addition, teachers will receive support with curriculum development, data analysis, instructional planning, and coaching to strengthen instructional practices and improve student outcomes. Students will receive differentiated support aligned with state standards and individualized learning needs. These services are intended to improve mathematics achievement, instructional effectiveness, and academic confidence among students.	$182,858.00	
4.13	Expanded Student Counseling and	Equity Multiplier funds will be allocated to support counseling and student wellness services at Rockey School. These services will provide	$254,222.00	

Action #	Title	Description	Total Funds	Contributing
	Wellness Services at Camp Rockey	individualized academic counseling, social-emotional support, graduation planning, transition assistance, and college and career readiness guidance. Counseling services will help students address barriers to learning, strengthen educational engagement, and develop individualized pathways toward graduation and post-secondary success. Students will receive support related to conflict resolution, mental wellness, educational planning, and successful reintegration into community school settings or workforce opportunities. These services are intended to improve attendance, increase graduation outcomes, and promote long-term student success.		
4.14	Trauma-Informed Behavioral Intervention and Student Engagement Services at Rockey	Equity Multiplier funds will be allocated to strengthen trauma-informed behavioral intervention services at Rockey. These services will provide students with individualized behavioral coaching, restorative practices, crisis intervention, and classroom support designed to improve student engagement and school climate. Behavioral intervention staff will work collaboratively with teachers, counselors, and probation personnel to address behavioral challenges that interfere with academic achievement. Students will receive support in developing self-regulation, communication, and conflict resolution skills while participating in a positive and supportive educational environment. These services are intended to reduce behavioral disruptions, increase instructional access, and improve overall student outcomes.	$101,455.00	

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
$5,251,854	$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
50.969%	0.000%	$0.00	50.969%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.2	**Action:** Credit Recovery **Need:** English Learners, Foster Youth, and Socioeconomically Disadvantaged students experience higher rates of educational instability, interrupted schooling, and credit deficiency, which can negatively impact	This action provides enhanced academic monitoring, credit recovery, counseling, tutoring, and intervention services to identify and support unduplicated pupils who are at risk of not graduating. Because unduplicated pupils are enrolled throughout LACOE Educational Programs and represent a significant portion of the student population, these services are provided on an LEA-wide basis to ensure equitable access to graduation supports.	Metric 1.1 Graduation Rate

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	progress toward meeting graduation requirements. **Scope:** Schoolwide		
2.1	**Action:** Community and Family Engagement **Need:** Data from local surveys and stakeholder engagement indicate a need to increase family engagement and strengthen family-school partnerships for low-income students, English learners, and foster youth. Families of unduplicated students often face barriers to participation and may require additional support, information, and access to resources to effectively support student academic achievement, attendance, engagement, and social-emotional well-being. **Scope:** Schoolwide	The Parent and Family Education and Consultation Program (PFECP) will provide targeted outreach, multilingual communication, parent education workshops, leadership opportunities, and family engagement activities designed to increase participation among families of low-income students, English learners, and foster youth. By building families' knowledge, skills, and capacity to support student learning and access available services, this action will strengthen family-school partnerships and improve student outcomes. Because unduplicated students are enrolled across all LACOE school sites, the action will be provided on a schoolwide/LEA-wide basis to ensure equitable access to supports and engagement opportunities for all unduplicated pupils and their families.	Metric 2.7 Safety and Connectedness
2.4	**Action:** Attendance **Need:** Foster youth, English learners and low-income students in our schools have lower attendance rates and demonstrate less engagement with school than other student groups. This is a result of multiple factors significantly impacting	To address the unique needs of foster youth, English learners and low-income students to increase attendance rates, counselors and other support staff will work with these students, their families and school staff to provide support, training and strategies to meet the unique needs of each of these student groups with the goal of increasing engagement with school leading to improved attendance rates. Counselors will make	Metric 2.1 Attendance Rates

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	these student groups. For foster youth, frequent, often unplanned moves leading to frequent school changes often lead to negative school experiences and an inconsistent educational program which does not support regular school attendance. Including, the traumatic experiences associated with the disruption of their home life tend to take precedence over engagement with school. Our low income students need support in establishing regular school attendance habits since they have often missed school to assist with child care for siblings, work to support the family or other family needs. In addition, some of our low-income students have a family history of inconsistent school attendance and need support in learning to prioritize regular school attendance. Limited English language proficiency is often an impediment for many of our English learners. Families need support learning how to enroll in school and maintain communication with the school since these can be barriers to maintaining regular school attendance for families with limited English language proficiency. **Scope:** Schoolwide	calls and meet individually with students to ensure they are regularly attending school. Counselors will also provide research-based professional development for teachers and other school staff on engagement strategies targeted to the needs of these student populations Teachers, para-educators and support staff will also receive tools specifically designed to address the needs of the three identified student groups. School staff will identify foster youth, English learners and low income students who are at risk for poor attendance.	
2.5	**Action:** Chronic Absenteeism (Repeat expenditure 2.4) **Need:**	To address the needs of foster youth, English learners, low-income students who are experiencing chronic absenteeism, counselors and social workers will follow up with these students to conduct home visits to understand and address issues impacting regular school attendance.	Metric 2.2 Chronic Absenteesim

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	The factors leading to low attendance rates for foster youth, English learners and low-income students such as the impact of trauma, negative school experiences, lack of engagement with school, family history of inconsistent school attendance and barriers to home-school communication have led to a history of chronic absenteeism for these groups at schools. Unaddressed health issues, basic needs such as food and clothing can be barriers for low-income students as can lack of basic school supplies. **Scope:** Schoolwide	Referrals will be made, as needed, for medical, dental, mental health services, food assistance, clothing and shoes, and school supplies.	
3.3	**Action:** Interventions **Need:** Foster youth, low-income students and English learners in our schools have unique needs that often inhibit their progress in the same interventions that may be effective for other students. The challenges faced by each of these groups is exacerbated by their involvement with the juvenile justice system. Foster youth served by our schools have experienced multiple moves that have disrupted their schooling leading to an inconsistent educational experience and gaps in learning. This, coupled with the trauma resulting from their experiences can lead to gaps in their education with resulting low levels of academic achievement. Low income	To identify the unique needs of students in each of these groups, data will be reviewed for individual students in each of these groups to determine what factors may be inhibiting their progress in intervention programs and what additional, intensive supports are needed to enhance their progress and increase their achievement in reading and mathematics. Additional supports may include additional tutoring services, additional access to technology or translation of program materials or resources into their primary language.	Metric 3.1 CAASPP ELA Metric 3.2 CAASPP Math

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	students often lack resources in the home such as reading materials, a quiet study area, to support academic achievement. They also may not have had the opportunity for enrichment activities outside school that support academic success,. The limited English language proficiency experienced by English learners inhibits their progress in all academic areas. Long Term English learners in our programs are achieving below other groups in reading ability. **Scope:** Schoolwide		

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Not Applicable. LACOE does not receive Concentration Grant funds funder EC 42238.02

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	NA	NA
Staff-to-student ratio of certificated staff providing direct services to students	NA	Na

2026-27 Total Planned Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	10,303,954	5,251,854	50.969%	0.000%	50.969%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$32,939,029.00	$4,563,927.00	$0.00	$4,880,174.00	$42,383,130.00	$41,597,743.00	$785,387.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Facility and Staffing	All	No			All Schools	Ongoing	$7,022,726.00	$0.00	$6,854,273.00	$0.00	$0.00	$168,453.00	$7,022,726.00	
1	1.2	Credit Recovery	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income		Ongoing	$1,655,264.00	$0.00	$1,563,469.00	$91,795.00	$0.00	$0.00	$1,655,264.00	
1	1.3	College Courses (Repeat expenditure 1.2)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
1	1.4	Access to Courses	All	No			All Schools	Ongoing	$630,787.00	$0.00	$580,127.00	$0.00	$0.00	$50,660.00	$630,787.00	
1	1.5	Middle and High School Dropouts	All	No			All Schools	Ongoing	$45,266.00	$0.00	$0.00	$0.00	$0.00	$45,266.00	$45,266.00	
2	2.1	Community and Family Engagement	All English Learners Foster Youth Low Income	No Yes	School wide	English Learners Foster Youth Low Income	All Schools	Ongoing	$653,782.00	$0.00	$268,316.00	$0.00	$0.00	$385,466.00	$653,782.00	
2	2.2	Positive Behavior Intervention System (PBIS)	All	No			All Schools	Ongoing	$1,150,709.00	$0.00	$388,498.00	$0.00	$0.00	$762,211.00	$1,150,709.00	
2	2.3	Mental Health Support	All	No			Specific Schools: Renaissance PAU, IPOLY, and LACHSA	Ongoing	$1,301,470.00	$0.00	$1,000,897.00	$0.00	$0.00	$300,573.00	$1,301,470.00	
2	2.4	Attendance	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth	Specific Schools: BJN, Kirby,	Ongoing	$2,583,466.00	$0.00	$2,583,466.00				$2,583,466.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
						Low Income	Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige, Los Padrinos									
2	**2.5**	Chronic Absenteeism (Repeat expenditure 2.4)	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Nidorf. Kirby, Renaissance CCS	Ongoing	$0.00	$0.00	$0.00				$0.00	
2	**2.6**	Transition Services (Repeat expenditure 1.1)	All	No			Specific Schools: JCCS and CCS	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.1**	Basic Services for English Learners	All English Learners	No				Ongoing	$650,346.00	$0.00	$154,778.00	$0.00	$0.00	$495,568.00	$650,346.00	
3	**3.2**	Reclassification	All Reclassified English Learners	No				Ongoing	$717,001.00	$0.00				$717,001.00	$717,001.00	
3	**3.3**	Interventions	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige, Los Padrinos	Ongoing	$2,988,386.00	$638,675.00	$1,158,824.00	$841,259.00	$0.00	$1,626,978.00	$3,627,061.00	
3	**3.4**	Expelled Youth (Repeat expenditure 1.2)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.5**	Foster Youth (Repeat expenditure 1.2)	All Foster Youth	No			All Schools	Ongoing	$0.00	$0.00	$0.00			$0.00	$0.00	
3	**3.6**	Dissemination of Data	All	No			All Schools	Ongoing	$124,591.00	$0.00	$93,443.00	$31,148.00			$124,591.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
3	**3.7**	Instruction (Repeat expenditure 1.1 & 1.4)	All	No			Specific Schools: Juvenile Court and Community Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.8**	Teacher Credentialing	All	No			All Schools	Ongoing	$17,808,685.00	$146,712.00	$17,808,685.00	$146,712.00			$17,955,397.00	
3	**3.9**	Conditions of Learning (Repeat expenditure 1.4)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.10**	Homeless Students (Repeat expenditure 1.4)	All Homeless Students	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.11**	Assessments (Repeat expenditure 3.6)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.12**	Data Chats (Continuous Improvement)	All	No			All Schools	Ongoing	$1,022,016.00	$0.00	$484,253.00	$209,765.00		$327,998.00	$1,022,016.00	
3	**3.13**	Professional Development (Repeat expenditure 1.4)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.14**	Culturally Responsive Pedagogy (Repeat expenditure 1.4)	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00				$0.00	
3	**3.15**	Students With Disabilities	Students with Disabilities	No			All Schools	Ongoing	$137,615.00	$0.00		$137,615.00			$137,615.00	
4	**4.1**	Enhanced Student Counseling and Post Secondary Planning Services at Afflerbaugh.	All	No			Specific Schools: Afflerbaugh-Paige	Ongoing	$200,509.00	$0.00		$200,509.00			$200,509.00	
4	**4.2**	Integrated Community School Coordination and Family Engagement Services at Barry J. Nidorf	All	No			Specific Schools: Barry J. Nidorf	Ongoing	$194,009.00	$0.00		$194,009.00			$194,009.00	
4	**4.3**	Academic Support at Barry J. Nidorf	All	No			Specific Schools: Barry J. Nidorf	Ongoing	$152,983.00	$0.00		$152,983.00			$152,983.00	
4	**4.4**	Intensive Behavioral Intervention and Restorative Practices	All	No			Specific Schools: Barry J.	Ongoing	$304,364.00	$0.00		$304,364.00			$304,364.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
		Services at Barry J. Nidorf					Nidorf									
4	**4.5**	Student Behavioral Support and School Climate Services at Campus Kilpatrick					Specific Schools: Kilpatrick	Ongoing	$101,455.00	$0.00		$101,455.00			$101,455.00	
4	**4.6**	Expanded Academic, Behavior, Counseling and Transition Planning Services at Dorothy Kirby Center					Specific Schools: Kirby	Ongoing	$215,430.00	$0.00		$215,430.00			$215,430.00	
4	**4.7**	Mathematics Intervention, Academic Recovery Services, and Instructional Support at Dorothy Kirby Center					Specific Schools: Kirby		$168,977.00	$0.00		$168,977.00			$168,977.00	
4	**4.8**	Behavioral Wellness and Restorative Intervention Services Dorothy Kirby Center					Specific Schools: Kirby	ongoing	$202,910.00	$0.00		$202,910.00			$202,910.00	
4	**4.9**	Student Counseling, Transition, and Postsecondary Readiness Services at Los Padrinos Juvenile Hall					Specific Schools: Los Padrinos	Ongoing	$172,563.00	$0.00		$172,563.00			$172,563.00	
4	**4.10**	Intensive Behavioral Intervention and Student Stabilization Services at Los Padrinos Juvenile Hall					Specific Schools: Los Padrinos	Ongoing	$481,834.00	$0.00		$481,834.00			$481,834.00	
4	**4.11**	Expanded Counseling and Student Success Services at Renaissance PAU					Specific Schools: Renaissance PAU	Ongoing	$372,064.00	$0.00		$372,064.00			$372,064.00	
4	**4.12**	Mathematics Achievement and Credit Recovery Intervention Services at Renaissance PAU					Specific Schools: Renaissance	Ongoing	$182,858.00	$0.00		$182,858.00			$182,858.00	
4	**4.13**	Expanded Student Counseling and Wellness Services at Camp Rockey					Specific Schools: Rockey	Ongoing	$254,222.00	$0.00		$254,222.00			$254,222.00	
4	**4.14**	Trauma-Informed Behavioral Intervention and Student Engagement Services at Rockey					Specific Schools: Rockey	Ongoing	$101,455.00	$0.00		$101,455.00			$101,455.00	

2026-27 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
10,303,954	5,251,854	50.969%	0.000%	50.969%	$5,574,075.00	0.000%	54.096 %	**Total:**	$5,574,075.00
								LEA-wide Total:	$0.00
								Limited Total:	$0.00
								Schoolwide Total:	$5,574,075.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	**1.2**	Credit Recovery	Yes	Schoolwide	English Learners Foster Youth Low Income		$1,563,469.00	
2	**2.1**	Community and Family Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income		$268,316.00	
2	**2.4**	Attendance	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby, Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige, Los Padrinos	$2,583,466.00	
2	**2.5**	Chronic Absenteeism (Repeat expenditure 2.4)	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Nidorf. Kirby, Renaissance CCS	$0.00	
3	**3.3**	Interventions	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige,	$1,158,824.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
						Los Padrinos		

2025-26 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$77,240,522.00	$74,954,070.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	Facilities and Staffing	No	$2,990,056.00	4217331
1	**1.2**	Credit Recovery Support	No	$5,528,051.00	5666395
1	**1.3**	College Courses	No	$5,022,395.00	5666395
1	**1.4**	Access to Courses	No	$389,500.00	436279
1	**1.5**	Middle and High School Dropouts	No	$3,071,229.00	2317264
2	**2.1**	Community and Family Engagement	No	$348,173.00	379976
2	**2.2**	Positive Behavior Intervention System (PBIS)	No	$352,124.00	385895
2	**2.3**	Mental Health Support	No	$281,394.00	261995
2	**2.4**	Attendance	Yes	$6,785,269.00	6444612
2	**2.5**	Chronic Absenteeism	Yes	$6,597,747.00	6444612

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	**2.6**	Transition Services	No	$6,597,747.00	6444612
3	**3.1**	Basic Services for English Learners	No	$13,499,669.00	14778623
3	**3.2**	Reclassification	No	$897,939.00	617288
3	**3.3**	Interventions	Yes	$3,972,311.00	2336576
3	**3.4**	Expelled Youth	No	$3,023,293.00	2265776
3	**3.5**	Foster Youth	No	$4,307,532.00	3531995
3	**3.6**	Dissemination of Data	No	$320,098.00	265547
3	**3.7**	Instruction	No	$432,189.00	525837
3	**3.8**	Teacher Credentialing	No	$1,703,697.00	3490176
3	**3.9**	Conditions of Learning	No	$180,895.00	204233
3	**3.10**	Homeless Students	No	$388,605.00	232046
3	**3.11**	Assessments	No	$320,098.00	265547
3	**3.12**	Data Chats (Continuous Improvement)	No	$7,421,554.00	6949623

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	**3.13**	Professional Development	No	$225,869.00	255291
3	**3.14**	Culturally Responsive Pedagogy	No	$180,895.00	204233
3	**3.15**	Students With Disabilities	No	$126,493.00	141076
4	**4.1**	Supplemental Professional Development	No	$697,114.00	55200
4	**4.2**	Supplemental Graduation Support	No	$704,444.00	70241
4	**4.3**	Supplemental College & Career Readiness Services	No	$747,649.00	99396
4	**4.4**	EL Support	No	$126,493.00	0

2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
5,195,836	$19,980,763.00	$19,333,836.00	$646,927.00	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
2	**2.4**	Attendance	Yes	$6,785,269.00	6,444,612		
2	**2.5**	Chronic Absenteeism	Yes	$6,597,747.00	6,444,612		
3	**3.3**	Interventions	Yes	$6,597,747.00	6,444,612		

2025-26 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
11,459,677	5,195,836		45.340%	$19,333,836.00	0.000%	168.712%	$0.00	0.000%

Local Control and Accountability Plan Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

    - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

    - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).

        - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statues of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

> Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
    - If the LEA has unexpended LREBG funds the LEA must provide the following:
        - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
        - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
            - An explanation of how the action is aligned with the allowable uses of funds identified in *EC* Section 32526(c)(2); and
            - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by *EC* Section 32526(d).
                - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the LREBG Program Information web page.
            - Actions may be grouped together for purposes of these explanations.
            - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
    - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by *EC* Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement
An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

Requirements

School districts and COEs: *EC* Section 52060(g) and *EC* Section 52066(g) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: *EC* Section 47606.5(d) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the CDE's LCAP webpage.

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see *Education Code* Section 52062;
    - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see *Education Code* Section 52068; and

- For charter schools, see *Education Code* Section 47606.5.
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.

- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.

- For the purposes of this prompt, this may also include, but is not necessarily limited to:
    - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
    - Inclusion of metrics other than the statutorily required metrics
    - Determination of the target outcome on one or more metrics
    - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
    - Inclusion of action(s) or a group of actions
    - Elimination of action(s) or group of actions
    - Changes to the level of proposed expenditures for one or more actions
    - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
    - Analysis of effectiveness of the specific actions to achieve the goal
    - Analysis of material differences in expenditures
    - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
    - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
    - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The *LCFF State Priorities Summary* provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

(A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and

(B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.

- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school's educators.
    - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,

- The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school's educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
  - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: *EC* Section 42238.024(b)(1) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.
- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.

- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.

- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.

    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

- **Required metrics for Equity Multiplier goals**: For each Equity Multiplier goal, the LEA must identify:

    - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or

    - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

- **Required metrics for actions supported by LREBG funds**: To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.

- The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
  - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
  - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
  - Indicate the school year to which the baseline data applies.
  - The baseline data must remain unchanged throughout the three-year LCAP.
    - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
    - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
  - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
    - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.
    - Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the "**Measuring and Reporting Results**" part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2025–26**. Leave blank until then.	Enter information in this box when completing the LCAP for **2026–27**. Leave blank until then.	Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2025–26** and **2026–27**. Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. "Effective" means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as "Not Applicable."

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
    - Include a discussion of relevant challenges and successes experienced with the implementation process.
    - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
    - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
    - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
    - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
    - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:
        - The reasons for the ineffectiveness, and
        - How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action #

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
    - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
    - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
    - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 *CCR*] Section 15496 in the Increased or Improved Services section of the LCAP.

***Actions for Foster Youth*:** School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
    - Language acquisition programs, as defined in *EC* Section 306, provided to students, and

- Professional development for teachers.

- If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:

    - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.

    - These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.

    - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to *EC* Section 32526(d). For information related to the required needs assessment please see the Program Information tab on the LREBG Program Information web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the California Statewide System of Support LREBG Resources web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

    - School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.

    - As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in *EC* Section 32526(c)(2).

- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
    - Identify the action as an LREBG action;
    - Include an explanation of how research supports the selected action;
    - Identify the metric(s) being used to monitor the impact of the action; and
    - Identify the amount of LREBG funds being used to support the action.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the "minimum proportionality percentage" or "MPP." The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero ($0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA's needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.

- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
    - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
    - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year**: Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant**: Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 *CCR* Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #**: Enter the LCAP Goal number for the action.
- **Action #**: Enter the action's number as indicated in the LCAP Goal.
- **Action Title**: Provide a title of the action.
- **Student Group(s)**: Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
    - **Scope**: The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
    - **Unduplicated Student Group(s)**: Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
    - **Location**: Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span**: Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel**: Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel**: This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds**: Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
    - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds**: Enter the total amount of Other State Funds utilized to implement this action, if any.
    - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds**: Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds**: Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds**: This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services**: For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
    - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

      For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would

divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the 'Contributing to Increased or Improved Services?' column will need to be checked to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures**: Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the 'Contributing to Increased or Improved Services?' column to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions**: Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
    - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been $169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of $169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant**: Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 *CCR* Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 *CCR* Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
    - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
    - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
    - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater

than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
    - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
    - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
    - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
    - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
    - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
    - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
    - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
    - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.

- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
    - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**
    - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

      The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.
- **13. LCFF Carryover — Percentage (12 divided by 9)**
    - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024

Board Meeting – June 9, 2026

Item V. Reports / Study Topics

B. Los Angeles County Office of Education's Preliminary Budget 2026-2027 (Enclosure)

The 2026-2027 Preliminary Budget for the Los Angeles County Office of Education will be presented.

On June 16th, 2026, the County Board will receive the recommendation for the Proposed Budget.

- SACS (Standardized Account Code Structure) Forms
- 2025-2026 Estimated Actuals Budget Report

FINANCE & BUSINESS OPERATIONS

FY 2026-27 Preliminary Budget

Board of Education

June 9, 2026

Los Angeles County Office of Education

Agenda & Budget Story Flow

State Landscape

Budget timeline, State funding and Governor's May Revise impacts

Current Status

FY 2025-26 General Fund position and key drivers from 2nd Interim to Estimated Actuals.

Puts & Takes

Revenue headwinds, key expenditure drivers, and rising health benefit costs.

FY 2026-27 Plan

Proposed General Fund expenditures, two-year comparison, and budget summary.

What’s next

The 45-day budget revision to be provided to reflect the Governor’s enacted budget

Appendix - Departmental Budget

Brief Summary of departmental budget by amounts and FTE counts

Budget Timeline

January to February

- Governor's Proposed Budget
- Lacoe Budget Development

March

- 2nd Interim Financial Report
- Budget Development Continues

April

- Estimated Actuals
- Lacoe Budget meetings with Divisions

May

- FY 2026-27 Preliminary Budget Finalized
- Governor's May Revise

June

- **FY26-27 Preliminary Budget for Public Hearing**
- **FY26-27 Proposed Budget for Board Adoption**

Presentation on June 9, 2026

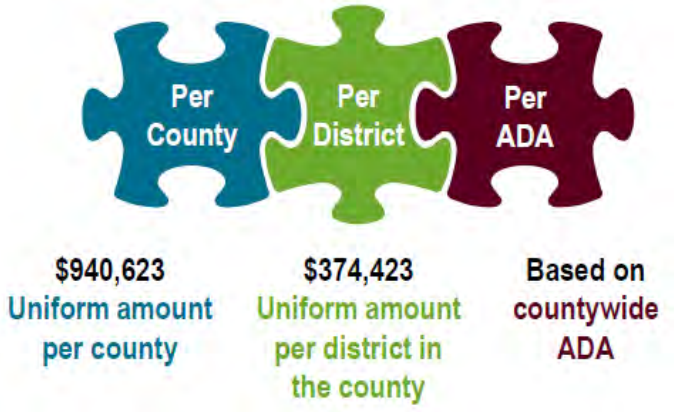
Los Angeles County Office of Education

2026-27 COE LCFF Funding Factors – Operations Grant *

Operations Grant (Oversight)

Scope: LCFF funds mandated regulatory and financial oversight of all school districts in the county.

Formula Factors: Fixed base, Number of districts and ADA



Per ADA Funding

Countywide ADA	Amount per ADA
1-30,000	$117.80
30,001-60,000	$103.47
60,001-140,00	$89.11
>140,000	$74.77

Purpose: Ensure continuous regulatory compliance and financial stability.

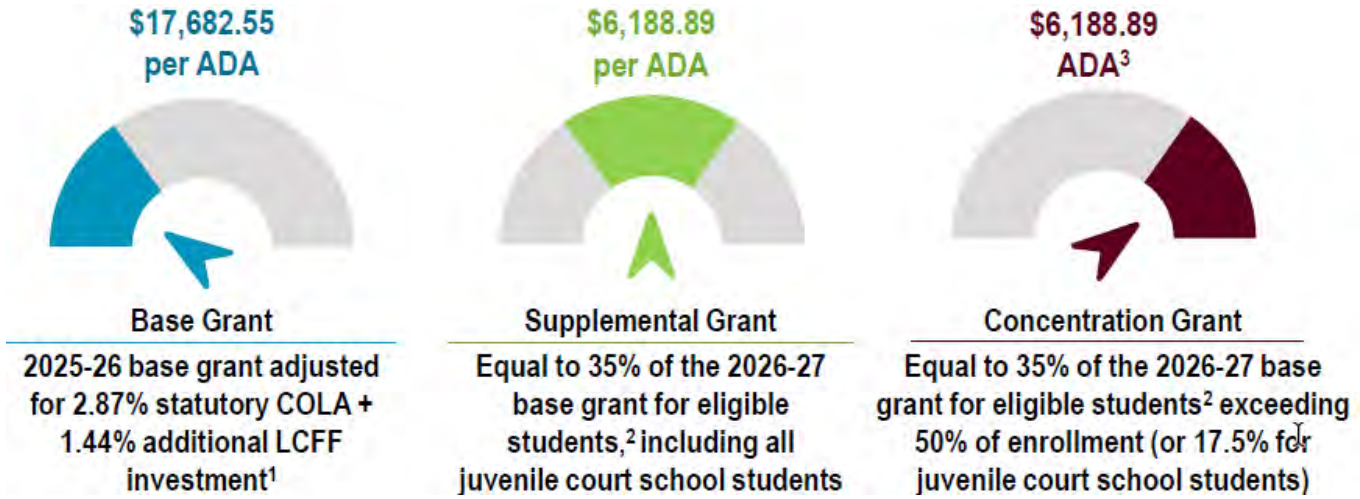
*2026 SSC May Revision Workshop

2026-27 COE LCFF Funding Factors – Alternative Education*

Alternative Education (Instruction)

Scope: LCFF provides direct funding to Juvenile Court and County Community schools.

Formula Factors: ADA, Enrollment, Unduplicated Pupil Percentage (UPP) etc. Includes supplemental and concentration grants and Equity Multiplier.



Purpose: Protect the high-need students

*2026 SSC May Revision Workshop

Los Angeles County Office of Education

LCAP Statutory & Compliance Framework

Statutory Interlock (Ed Code § 42127): The Board of Education must adopt the LCAP and the FY 2026-27 Proposed Budget concurrently at the same public meeting. A budget cannot legally be approved without an aligned, sufficient LCAP plan.

The LCAP Mandate

A mandatory 3-year strategic plan detailing goals, targeted actions, and expenditures addressing eight State priority areas. Specifically targets outcomes for low-income, English learners, and foster youth.

Ed Code § 52066

Partner Engagement

Requires formal input and accountability check-ins from key stakeholder groups, including Parent Advisory Committees, labor unions, administrators, and student representatives before final submission.

Ed Code § 52068

Adoption Mandate

Requires a public hearing to collect public recommendations, followed by formal board adoption on or before July 1st. Must be prominently published online and indexed on the CA School Dashboard.

Ed Code § 52065

Governor Newsom’s May Revise: Education Impact

> *"Governor Newsom announces a revised budget that eliminates California’s deficit while maintaining core investments for working families, healthcare, education, and businesses."**

The Prop 98

The May Revise protects the **Proposition 98 minimum guarantee** despite revenue volatility. It utilizes the Proposition 98 Reserve to ensure funding stability for K-12 and Community Colleges without triggering programmatic cuts. Withholding of underfunded amounts from previous years is reduced from $5.6 billion in January to $3.9 billion in the May Revision (to be paid in Spring 2027 if revenue estimates hold steady).

Statewide Education Priorities

- **Deficit Elimination:** Structural solutions implemented to close the multi-billion dollar gap without impacting the LCFF base.
- **Equity Multiplier:** Continued commitment to the highest-need students through targeted equity funding.
- **Expanded Learning:** Preservation of Transitional Kindergarten (TK) expansion and the Universal Meals program.
- **Mental Health:** Funding remains intact for school-based health and mental health services (CYBHI).
- **Universal and Targeted Assistance:** Proposed change from Differentiated Assistance funding to Universal & Targeted Assistance providing support to all LEAs within the County's jurisdiction, including a more stable funding methodology.
- **Special Education:** Largest investment in special education in the 175-year history of the state. This will increase ongoing special education funding by $2.4 billion — a 43% increase — helping schools serve students with disabilities as federal support stagnates

*May 14, 2026, Governor’s press release

What It Means for LACOE?

The State's "elimination of the deficit" provides a predictable, yet cautious framework for our local budget planning.

COLA & LCFF Update

The May Revision increases the statutory COLA for the Local Control Funding Formula from 2.41% to 4.31% (+$0.7M) for FY26-27, referred to as a “Super COLA”.*

Increase from 3.06% to 3.30% for FY27-28

Decrease from 3.34% to 3.09% for FY28-29

Strategic Local Response

One-Time vs. Ongoing: While base funding is protected, LACOE must remain vigilant as one-time grants sunset, as identified in our analysis.

45-Day Revise: As required by CA Ed Code 42127(h) LACOE will provide an update that aligns with the State’s final signed budget.

*Note: The Super COLA is not being applied to the LCFF floor nor minimum State aid guarantee, so the benefit is diminished for LEA’s with Hold Harmless status.

Where We Stand: Current Fiscal Year General Fund

Description	FY2025-26 Adopted Budget	FY2025-26 Estimated Actuals	FY26-27 Preliminary Budget
Total Revenue	$692.1M	$771.2M	$686.2M
Total Expenditures	$734.5M	$781.6M	$729.2M
Net Change in Fund Balances	($42.4M)	($10.4M)	($43.0M) *
Ending Fund Balance	$254.8M	$286.8M	$243.8M

Figures rounded for high-level summary

* For FY2026-27, we show the budget gap as a planned spend-down of $15M of Differentiated Assistance carryover, $18M of CYBHI carryover and $10M of contingencies set-asides for operational needs.

FY 2026-27 Revenue: Highlights

Total Revenue Portfolio - $686.2M

Federal & State Decreases

- Head Start: $29.0M decrease (carryover pending)
- GAIN Job Services: $5.4M decrease
- Title I & Leadership Grants: $6.0M decrease
- Expired Science & Community Grants: $7.2M

Local Funding Impacts

- Community School Initiative: $10.8M decrease
- JJCPA & CYBHI Scaling: $10.0M decrease
- Differentiated Assistance: decrease of $1.5M for FY26-27
- Declining ADA; LAO report warns that enrollment and attendance trends may force a downward revision in future years

FY 2026-27 Key Expenditure Drivers

Total Expenditure Budget- $729.2M

Personnel vs. Other Operating Costs

Personnel costs total $338 million; Other Operating Expenditures total $398 million, which mainly include contracted services and subrecipient agreements.

SELPA Needs

Addition of Personnel and operational needs causing a $1.14M General Fund contribution increase.

Strategic Investments

ERP System modernization; other technology and capital investments.

General Fund Two-Year Comparison

Description	FY 2025-26 Adopted	FY 2026-27 Preliminary	Variance ($)	Variance (%)
Total Revenue	$692,091,010	$686,198,168	**($5,892,842)**	**-0.85%**
Total Expenditures & Outgo	$734,565,409	$729,195,435	**$5,370,274**	**0.73%**
Operating Surplus / (Deficit)	($42,474,399)	($42,997,267)	**($522,568)**	

Executive Driver: The 0.85% decrease in projected revenue reflects the sunsetting of some state grants and federal Head Start carryover timing.

Expenditures remain stable (-0.73%) despite inclusion of $10M set-asides for operational contingencies

Preliminary Budget and Multiyear Projection – General Fund

Description	Proposed Budget FY 2026-27			Projected Budget FY 2027-28			Projected Budget FY 2028-29		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF Sources	199,001,327	9,066,007	208,067,334	202,037,691	9,066,007	211,103,698	206,380,560	9,066,007	215,446,567
Federal Revenue	0	258,486,951	258,486,951	0	258,142,905	258,142,905		258,142,905	258,142,905
Other State Revenue	2,104,890	51,046,772	53,151,662	2,156,471	49,763,669	51,920,140	2,214,494	49,763,669	51,978,163
Other Local Revenue	74,346,855	92,046,366	166,393,221	74,346,855	91,032,064	165,378,919	74,346,855	91,032,064	165,378,919
Interfund Transfers In	99,000	0	99,000	99,000		99,000	99,000		99,000
Contributions - LACOE SELPA	(7,394,434)	7,394,434	0	(7,394,434)	7,394,434	0	(7,394,434)	7,394,434	0
Contributions - other/encroachment	(8,505,000)	8,505,000	0	(8,585,000)	8,585,000	0	(8,705,500)	8,705,500	0
Total Revenues	259,652,638	426,545,530	686,198,168	262,660,583	423,984,079	686,644,662	266,940,975	424,104,579	691,045,554
Expenditures									
Certificated Salaries	50,691,004	33,010,821	83,701,825	51,052,177	32,321,349	83,373,526	51,415,924	32,551,639	83,967,563
Classified Salaries	93,951,747	37,925,878	131,877,625	94,607,060	37,958,607	132,565,667	95,266,944	38,223,368	133,490,312
Employee Benefits	79,766,385	43,100,881	122,867,266	80,815,289	43,132,495	123,947,784	81,902,336	43,681,470	125,583,806
Books and Supplies	9,217,813	5,759,361	14,977,174	9,471,303	5,716,023	15,187,326	9,725,134	5,716,023	15,441,157
Services and Other Operating Expenditures	68,825,747	262,140,828	330,966,575	68,985,869	261,005,942	329,991,811	69,153,996	260,606,272	329,760,268
Capital Outlay	1,337,113	2,617,755	3,954,868	1,337,113	2,617,755	3,954,868	1,337,113	2,617,755	3,954,868
Other Outgo	1,301,969	41,904,735	43,206,704	1,301,969	41,904,735	43,206,704	1,301,969	41,904,735	43,206,704
Other Outgo - Transfers of Indirect Costs	(22,068,609)	19,712,007	(2,356,602)	(21,840,445)	19,483,843	(2,356,602)	(21,840,445)	19,483,843	(2,356,602)
Interfund Transfers Out	0	0	0	0		0	0		0
Total Expenditures	283,023,169	446,172,266	729,195,435	285,730,335	444,140,749	729,871,084	288,262,971	444,785,105	733,048,076
Current Year Revenue & Expenditures	**(23,370,531)**	**(19,626,736)**	**(42,997,267)**	**(23,069,752)**	**(20,156,670)**	**(43,226,422)**	**(21,321,996)**	**(20,680,526)**	**(42,002,522)**

Key Assumptions include:

1. Grade & Step salary increases
2. 4% incremental increases for Employee Benefits (may be updated for FY 2027-28 & 2089-29).
3. Expenditures reflect planned spend down of carry over from prior year.

Preliminary Budget Summary

Fund Description	Beg. Balance 07/01/26	Total Revenue FY26-27	Total Exp FY26-27	Ending Balance 06/30/27
General Fund (01)	$286,827,464	$686,198,168	$729,195,435	$243,830,197
SELPA Pass Through (10)	$0	$34,975,336	$34,975,336	$0
Child Development (12)	$1,890,325	$75,555,837	$77,072,012	$374,150
Forest Reserve (16)	$0	$660,000	$660,000	$0
County Facilities (35)	$17,517,540	$0	$12,627,815	$4,889,725
Special Reserve: Capital (40)	$43,818,931	$0	$7,504,661	$36,314,270
Self-Insurance (67)	$29,582,025	$12,854,997	$18,519,631	$23,917,391

What’s Next? - The 45-Day Budget Revision

Governor's Enacted Plan

Complete alignment of the LACOE budget with the Governor’s final June enacted plan, incorporating any final substantial statutory or trailer bill changes.

Federal Grant Updates

Update on the approval status of federal grant carryover or extension.

New Grant Recognition

Formal inclusion of grants received after the LACOE budget development deadline into the operating budget.

Capital Projects Update

Reporting on progress of capital planning: campus modernization, green infrastructure initiatives, and technology modernization.

Thank You

Questions?

Appendix

Appendix: Departmental Budget - General Fund Development (page 1 of 4)

Department	2026-27 Proposed	Notes
Board of Education	**$0.76 million** 7 Board Members 1.0 FTE	• The Board of Education is a seven-member board appointed by the Los Angeles County Board of Supervisors. Five members serve four-year terms and two serve two-year terms. Two student representatives (not appointed by the BOS) serve one-year terms. The Board oversees LACOE's educational programs, approves the related annual budget, and rules on interdistrict transfers, expulsions, and charter petitions.
Superintendent Office	**$2.41 million** 4.00 FTEs	• The Superintendent provides vision, leadership, and coordination for the organization and gives counsel to the Board of Education in setting policy and conducts the affairs of the organization within established policies.
Superintendent's Focus on Differentiated Assistance (Proposed to Universal & Targeted Assistance)	**$3.67 million** 6.8 FTEs	• The Superintendent's Focus on Differentiated Assistance supports districts and LACOE teams in building capacity, fostering collaboration, and identifying opportunities to strengthen systems.
Deputy Superintendent's Office	**$0.82 million** 2.00 FTEs	• The Deputy Superintendent provides operational leadership. The office provides organizational development and management, strategic planning, and assists the superintendent in meeting LACOE goals and supporting public education.
Office of General Counsel, Labor Relations & Charter Schools	**$5.67 million** 21.54 FTEs	• Office of General Counsel provides and coordinates legal services to internal LACOE divisions. • Office of Labor Relations represents the Superintendent in negotiating collective bargaining agreements; coordinates implementation, interpretation, and administration of agreements reached; oversees the grievance procedure for matters relating to bargaining unit members; prepares and processes employee disciplinary actions; investigates workplace misconduct, discrimination and harassment claims. • The Charter Schools Office is responsible for the charter petition review process and monitoring LACOE-approved charter schools.
Governance, Research and Integrated Data (GRID)	**$1.59 million** 4.00 FTEs	• Governance, Research and Integrated Data (GRID) team supports system-wide research and governance functions.

Appendix: Departmental Budget - General Fund Development (page 2 of 4)

Department	2026-27 Proposed	Notes
Governmental Relations	**$1.15 million** 4.00 FTEs	• Governmental Relations Department gives the County Office articulated involvement in all appropriate matters relating to education legislation. Specific roles include lobbying, legislative liaison, sponsoring legislation, publications, reports, and correspondence, legislative resource materials; programming, public speaking, and public relations.
Public Affairs & Communications	**$5.05 million** 21.00 FTEs	• The Public Affairs & Communications Department highlights, promotes, and supports LACOE through offering services such as video production, copywriting, media relations, graphic design, web design, social media tools, and event planning/support. The department also manages crisis communications and response.
Technology Services	**$62.75 million** 170.40 FTEs	• **Enterprise Systems & Platform Support ($38.12 million/124.55 FTEs)** Technology Services maintains the core platforms, applications, data systems, and network infrastructure that support LACOE and 80+ local educational agencies. • **Enterprise Software, Service Delivery, and User Support($24.63 million/45.85 FTEs)** Technology Services manages the enterprise software and related agreements that support the core systems across LACOE, while also delivering the technical support, cybersecurity, emergency response, physical security, and project services that ensure reliable access to essential technology across LACOE.
Business Services - Internal LACOE	**$59.56 million** 208.94 FTEs	• The Chief Financial Officer oversees LACOE's internal financial and business operations, including Accounting & Budget Development, Business Operations, Facilities & Construction, Internal Audit and Analysis, Grants Development, and Internal Systems Support. These divisions collectively manage budgeting, accounting, fiscal monitoring, procurement, contracts, facilities planning, risk management, internal audits, grant coordination, and system support services. The proposed operating budget excludes agency-wide technical adjustments totaling -$39.50 million, primarily related to indirect costs.
Business Services - External LACOE	**$57.09 million** 73.59 FTEs	• Chief Financial Officer oversees the Division of Business Advisory Services which is responsible for fiscal monitoring, oversight, compliance, and services to Los Angeles County schools, charters, and community college districts, with fiscal oversight of 88 districts & agencies countywide.

Appendix: Departmental Budget - General Fund Development (page 3 of 4)

Department	2026-27 Proposed	Notes
Business Services - School Business System Support and ERP	**$67.76 million** 194.41 FTEs	• The Chief Financial Officer provides operational oversight for the **Business Enhancement System Transformation (BEST)** project and LEA support of the Advantage System. Services include production support for FIN, BUD, and **Human Capital Management (HCM**) system, covering help desk, testing, training, implementations, and year-end processing. HCM services support HR, payroll, and workforce functions, including compliance, retirement reporting, credentialing, and Employee Self-Service (ESS). **Enterprise Resource Planning** services lead end-to-end HCM system implementations, including planning, coordination, resource management, system configuration, testing, and quality assurance.
Human Resources	**$4.41 million** 23.00 FTEs	• Human Resources Office plans, organizes, directs, and manages human resource services across all programs, services, and departments of LACOE.
Personnel Commission	**$3.64 million** 18.00 FTEs	• The Personnel Commission executes the Merit System of employment. The functions of the office include: the establishment and maintenance of the job classification and salary structure for classified employees, the establishment of merit-based eligibility lists used in staffing classified positions, the lawful assignment of persons to vacant classified positions, the adjudication of examination and disciplinary appeals, and the establishment of rules and regulations pertaining to these functions.
Educational Services	**$38.92 million** 110.95 FTEs	• The Chief Academic Officer (CAO) is a senior instructional leader and driver in the ongoing development and improvement of LACOE academic model and manages the Academic Team. • Ed Services oversees the Academic Team, including the Division of Curriculum and Instructional Services (CIS), and the Division of Special Education (DSE), Beginning Teacher and Ed Tech Programs.
Head Start	**$207.76 million** 109.63 FTEs	• The Chief Academic Officer (CAO) oversees the LACOE Head Start and Early Learning Division which offers a comprehensive prenatal-to-five early learning program. Head Start partners with families, communities, and providers to give children of all abilities the skills to succeed in school and life.
Educational Programs – Special Programs Support and Transformation - **Alternative Education**	**$52.46 million** 183.43 FTEs	• The Chief of Student Programs Support and Transformation, oversees the Alternative Education Programs: County Community Schools, Juvenile Court Schools, Student Programs, and Pupil Services. Students served include justice-involved youth in Los Angeles County Probation facilities and students expelled from regular schools or at high risk of dropping out.

Appendix: Departmental Budget - General Fund Development (page 4 of 4)

Department	2026-27 Proposed	Notes
Educational Programs – Special Programs Support and Transformation – **Specialty High Schools and Others**	**$22.41million** 76.18 FTEs	• The Chief of Student Programs Support and Transformation oversees all academic programs, instructional initiatives, and educational services, providing leadership and supervision to ensure effective collaboration among educational stakeholders. • Other Educational Programs include categorical programs and specialized high schools (IPOLY and LACHSA) serving gifted and talented students with specialized interests. Both school sites offer a curriculum based on state standards and are fully accredited by the Western Association of Schools and Colleges (WASC).
Educational Programs – Special Programs Support and Transformation - **LACOE Special Education & Charter SELPA**	**$21.95 million** 114.66 FTEs	• The Chief of Student Programs Support and Transformation (SPST) office also oversees: • The Los Angeles County Office of Education Special Education Local Plan Area (LACOE SELPA) serves students with disabilities who are in juvenile halls, juvenile detention camps, residential community education centers, county community schools, Independent Study Programs, Los Angeles County High School for the Arts (LACHSA), and International Polytechnic High School (IPoly). The services provided include specialized academic instruction through special education teachers and service providers, individual counseling, counseling and guidance, parent counseling, social work services, behavior intervention and psychological services from school psychologists, speech and language therapy, adaptive physical education, services for students with visual impairments, orientation and mobility, services for students who are deaf or hard of hearing, and any other services students may need pursuant to their Individual Education Plan (IEP). • The LAC Charter Special Education Local Plan Area (LAC Charter SELPA) is responsible to ensure students with disabilities have full educational opportunities within the member schools of the SELPA.
Educational Programs - Access, Equity, and Inclusion	**$111.49 million** 250.71 FTEs	• The Chief of Access, Equity and Inclusion oversees the Division of Accountability, Support and Monitoring (ASM) including LCAP monitoring, Career Technical Education and the Division of Special Education (DSE). • The Chief of Access, Equity and Inclusion also has administrative oversight for Community Schools Initiative, Equity Diversity & Inclusion, Wellbeing and Belonging
Wellbeing & Student Support	**$37.40 million** 112.00 FTEs	• Wellbeing and Support Services has administrative oversight for Student Support Services and Employee Assistance Service for Education. Wellbeing and Support Services has primary responsibility for strengthening conditions for teaching, learning, fostering safe and affirming learning and working environments, and addressing the physical and mental health of students, caregivers, and district employees . This department partners with Educational Services in the development and implementation of Differentiated Assistance for LEAs.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Estimated Actuals	2026-27 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		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	197,449,534.00	9,066,008.00	206,515,542.00	199,001,327.00	9,066,007.00	208,067,334.00	0.8%
2) Federal Revenue		8100-8299	3,572.00	304,183,918.00	304,187,490.00	0.00	258,486,951.00	258,486,951.00	-15.0%
3) Other State Revenue		8300-8599	2,563,619.00	66,497,742.00	69,061,361.00	2,104,890.00	51,046,772.00	53,151,662.00	-23.0%
4) Other Local Revenue		8600-8799	73,915,096.00	117,407,835.00	191,322,931.00	74,346,855.00	92,046,366.00	166,393,221.00	-13.0%
5) TOTAL, REVENUES			273,931,821.00	497,155,503.00	771,087,324.00	275,453,072.00	410,646,096.00	686,099,168.00	-11.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	44,634,075.00	35,142,807.39	79,776,882.39	50,691,004.00	33,010,821.00	83,701,825.00	4.9%
2) Classified Salaries		2000-2999	92,577,213.00	43,937,031.72	136,514,244.72	93,951,747.00	37,925,878.00	131,877,625.00	-3.4%
3) Employee Benefits		3000-3999	72,055,889.00	46,803,351.89	118,859,240.89	79,766,385.00	43,100,881.00	122,867,266.00	3.4%
4) Books and Supplies		4000-4999	8,438,604.24	10,006,017.47	18,444,621.71	9,217,813.00	5,759,361.00	14,977,174.00	-18.8%
5) Services and Other Operating Expenditures		5000-5999	60,682,794.94	322,455,603.72	383,138,398.66	68,825,747.00	262,140,828.00	330,966,575.00	-13.6%
6) Capital Outlay		6000-6999	4,652,391.00	315,920.00	4,968,311.00	1,337,113.00	2,617,755.00	3,954,868.00	-20.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	506,794.00	41,308,078.00	41,814,872.00	1,301,969.00	41,904,735.00	43,206,704.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(23,354,971.71)	21,439,959.71	(1,915,012.00)	(22,068,609.00)	19,712,007.00	(2,356,602.00)	23.1%
9) TOTAL, EXPENDITURES			260,192,789.47	521,408,769.90	781,601,559.37	283,023,169.00	446,172,266.00	729,195,435.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,739,031.53	(24,253,266.90)	(10,514,235.37)	(7,570,097.00)	(35,526,170.00)	(43,096,267.00)	309.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	99,000.00	0.00	99,000.00	99,000.00	0.00	99,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,514,596.00)	16,514,596.00	0.00	(15,899,434.00)	15,899,434.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,415,596.00)	16,514,596.00	99,000.00	(15,800,434.00)	15,899,434.00	99,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,676,564.47)	(7,738,670.90)	(10,415,235.37)	(23,370,531.00)	(19,626,736.00)	(42,997,267.00)	312.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	148,675,882.74	148,566,817.00	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
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)			148,675,882.74	148,566,817.00	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
d) Other Restatements		9795	(257,531.73)	257,531.73	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,418,351.01	148,824,348.73	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
2) Ending Balance, June 30 (E + F1e)			145,741,786.54	141,085,677.83	286,827,464.37	122,371,255.54	121,458,941.83	243,830,197.37	-15.0%
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	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
Prepaid Items		9713	480,000.00	0.00	480,000.00	480,000.00	0.00	480,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	141,085,677.83	141,085,677.83	0.00	121,458,941.83	121,458,941.83	-13.9%
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	65,614,857.00	0.00	65,614,857.00	48,719,421.00	0.00	48,719,421.00	-25.7%
Technology Investment	0000	9780	*34,000,000.00*		*34,000,000.00*			*0.00*	
Part O Carryover	0000	9780	*3,500,000.00*		*3,500,000.00*			*0.00*	
Differentiated Assistance Carryover	0000	9780	*21,135,436.00*		*21,135,436.00*			*0.00*	
Spec High School (IPOLY) Carryover	0000	9780	*4,279,421.00*		*4,279,421.00*			*0.00*	
Unrealized Indirect Costs	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
Unsettled Negotiations	0000	9780	*1,700,000.00*		*1,700,000.00*			*0.00*	
Technology Investment	0000	9780			*0.00*	*34,940,000.00*		*34,940,000.00*	
Part O Carryover	0000	9780			*0.00*	*3,500,000.00*		*3,500,000.00*	
Specialized High School (IPOLY) Carryover	0000	9780			*0.00*	*4,279,421.00*		*4,279,421.00*	
Differentiated Assistance Carryover	0000	9780			*0.00*	*6,000,000.00*		*6,000,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	78,160,156.00	0.00	78,160,156.00	72,919,544.00	0.00	72,919,544.00	-6.7%
Unassigned/Unappropriated Amount		9790	1,246,773.54	0.00	1,246,773.54	12,290.54	0.00	12,290.54	-99.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
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	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	102,058,032.00	0.00	102,058,032.00	95,283,319.00	0.00	95,283,319.00	-6.6%
Education Protection Account State Aid - Current Year		8012	133,484.00	0.00	133,484.00	118,706.00	0.00	118,706.00	-11.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	523,312.00	0.00	523,312.00	519,311.00	0.00	519,311.00	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6,252.00	0.00	6,252.00	5,189.00	0.00	5,189.00	-17.0%
County & District Taxes									
Secured Roll Taxes		8041	133,276,726.00	0.00	133,276,726.00	139,898,800.00	0.00	139,898,800.00	5.0%
Unsecured Roll Taxes		8042	3,617,380.00	0.00	3,617,380.00	3,650,846.00	0.00	3,650,846.00	0.9%
Prior Years' Taxes		8043	3,221,513.00	0.00	3,221,513.00	3,467,298.00	0.00	3,467,298.00	7.6%
Supplemental Taxes		8044	1,573,394.00	0.00	1,573,394.00	1,370,996.00	0.00	1,370,996.00	-12.9%
Education Revenue Augmentation Fund (ERAF)		8045	36,247,730.00	0.00	36,247,730.00	37,106,135.00	0.00	37,106,135.00	2.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,451,785.00	0.00	7,451,785.00	8,240,801.00	0.00	8,240,801.00	10.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		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			288,109,608.00	0.00	288,109,608.00	289,661,401.00	0.00	289,661,401.00	0.5%
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	(90,660,074.00)	9,066,008.00	(81,594,066.00)	(90,660,074.00)	9,066,007.00	(81,594,067.00)	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			197,449,534.00	9,066,008.00	206,515,542.00	199,001,327.00	9,066,007.00	208,067,334.00	0.8%
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	545,600.00	545,600.00	0.00	618,200.00	618,200.00	13.3%
Special Education Discretionary Grants		8182	0.00	756,270.00	756,270.00	0.00	358,541.00	358,541.00	-52.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Child Nutrition Programs		8220	0.00	114,556.00	114,556.00	0.00	116,674.00	116,674.00	1.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	536.00	0.00	536.00	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	209,097.00	209,097.00	0.00	0.00	0.00	-100.0%
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	3,036.00	0.00	3,036.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		6,235,429.00	6,235,429.00		4,800,000.00	4,800,000.00	-23.0%
Title I, Part D, Local Delinquent Programs	3025	8290		4,043,123.00	4,043,123.00		2,100,000.00	2,100,000.00	-48.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		112,838.00	112,838.00		34,862.00	34,862.00	-69.1%
Title III, Immigrant Student Program	4201	8290		1,210.00	1,210.00		1,209.00	1,209.00	-0.1%
Title III, English Learner Program	4203	8290		21,439.00	21,439.00		15,186.00	15,186.00	-29.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		110,000.00	110,000.00		114,000.00	114,000.00	3.6%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		19,124,003.00	19,124,003.00		14,796,697.00	14,796,697.00	-22.6%
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	272,910,353.00	272,910,353.00	0.00	235,531,582.00	235,531,582.00	-13.7%
TOTAL, FEDERAL REVENUE			3,572.00	304,183,918.00	304,187,490.00	0.00	258,486,951.00	258,486,951.00	-15.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,890,489.00	1,890,489.00		2,430,186.00	2,430,186.00	28.5%
Prior Years	6500	8319		1,000.00	1,000.00		1,000.00	1,000.00	0.0%
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	135,444.00	135,444.00	0.00	123,326.00	123,326.00	-8.9%
Mandated Costs Reimbursements		8550	1,685,645.00	0.00	1,685,645.00	1,685,645.00	0.00	1,685,645.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	346,322.00	148,666.00	494,988.00	343,710.00	148,420.00	492,130.00	-0.6%
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		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		40,300.00	40,300.00		40,300.00	40,300.00	0.0%
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		1,089,998.00	1,089,998.00		134,986.00	134,986.00	-87.6%
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		342,837.00	342,837.00		398,482.00	398,482.00	16.2%
Arts and Music in Schools (Prop 28)	6770	8590		514,530.00	514,530.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		982,902.00	982,902.00		750,000.00	750,000.00	-23.7%
All Other State Revenue	All Other	8590	531,652.00	61,351,576.00	61,883,228.00	75,535.00	47,020,072.00	47,095,607.00	-23.9%
TOTAL, OTHER STATE REVENUE			2,563,619.00	66,497,742.00	69,061,361.00	2,104,890.00	51,046,772.00	53,151,662.00	-23.0%
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	94,523.00	0.00	94,523.00	93,183.00	0.00	93,183.00	-1.4%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	810,600.00	0.00	810,600.00	0.00	0.00	0.00	-100.0%
Interest		8660	16,000,000.00	0.00	16,000,000.00	17,500,000.00	0.00	17,500,000.00	9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	16,019,585.00	18,472,767.00	34,492,352.00	15,319,582.00	6,090,474.00	21,410,056.00	-37.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	15,756,235.00	20,403,963.00	36,160,198.00	15,053,129.00	13,612,828.00	28,665,957.00	-20.7%
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	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	35,000,000.00	0.0%
All Other Local Revenue		8699	7,641,075.00	43,531,105.00	51,172,180.00	7,828,169.00	37,343,064.00	45,171,233.00	-11.7%
Tuition		8710	17,593,078.00	0.00	17,593,078.00	18,552,792.00	0.00	18,552,792.00	5.5%
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%
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			73,915,096.00	117,407,835.00	191,322,931.00	74,346,855.00	92,046,366.00	166,393,221.00	-13.0%
TOTAL, REVENUES			273,931,821.00	497,155,503.00	771,087,324.00	275,453,072.00	410,646,096.00	686,099,168.00	-11.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,960,841.00	5,694,157.00	20,654,998.00	16,914,593.00	5,671,427.00	22,586,020.00	9.3%
Certificated Pupil Support Salaries		1200	3,652,271.00	5,001,857.00	8,654,128.00	3,936,293.00	4,503,586.00	8,439,879.00	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	20,903,810.00	15,006,193.39	35,910,003.39	24,569,456.00	14,409,492.00	38,978,948.00	8.5%
Other Certificated Salaries		1900	5,117,153.00	9,440,600.00	14,557,753.00	5,270,662.00	8,426,316.00	13,696,978.00	-5.9%
TOTAL, CERTIFICATED SALARIES			44,634,075.00	35,142,807.39	79,776,882.39	50,691,004.00	33,010,821.00	83,701,825.00	4.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	713,979.00	2,526,703.00	3,240,682.00	703,907.00	2,925,689.00	3,629,596.00	12.0%
Classified Support Salaries		2200	3,945,293.00	1,160,156.00	5,105,449.00	4,094,111.00	1,097,261.00	5,191,372.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	15,768,783.00	6,039,952.00	21,808,735.00	16,122,573.00	6,207,608.00	22,330,181.00	2.4%
Clerical, Technical and Office Salaries		2400	71,044,333.00	23,058,684.72	94,103,017.72	72,136,422.00	19,054,685.00	91,191,107.00	-3.1%
Other Classified Salaries		2900	1,104,825.00	11,151,536.00	12,256,361.00	894,734.00	8,640,635.00	9,535,369.00	-22.2%
TOTAL, CLASSIFIED SALARIES			92,577,213.00	43,937,031.72	136,514,244.72	93,951,747.00	37,925,878.00	131,877,625.00	-3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,563,957.00	11,762,615.66	20,326,572.66	8,705,447.00	12,001,608.00	20,707,055.00	1.9%
PERS		3201-3202	30,653,018.00	14,365,241.00	45,018,259.00	30,884,122.00	12,737,431.00	43,621,553.00	-3.1%
OASDI/Medicare/Alternative		3301-3302	7,490,502.00	3,769,384.13	11,259,886.13	8,272,653.00	3,351,966.00	11,624,619.00	3.2%
Health and Welfare Benefits		3401-3402	18,406,036.00	12,560,875.06	30,966,911.06	23,333,976.00	10,810,838.00	34,144,814.00	10.3%
Unemployment Insurance		3501-3502	67,705.00	40,782.00	108,487.00	72,370.00	35,080.00	107,450.00	-1.0%
Workers' Compensation		3601-3602	6,387,412.00	4,043,829.04	10,431,241.04	8,497,817.00	4,163,958.00	12,661,775.00	21.4%
OPEB, Allocated		3701-3702	31,660.00	12,083.00	43,743.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	372,035.00	186,877.00	558,912.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	83,564.00	61,665.00	145,229.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			72,055,889.00	46,803,351.89	118,859,240.89	79,766,385.00	43,100,881.00	122,867,266.00	3.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	410,972.00	7,343.00	418,315.00	334,100.00	10,154.00	344,254.00	-17.7%
Books and Other Reference Materials		4200	195,303.00	931,009.00	1,126,312.00	202,656.00	254,493.00	457,149.00	-59.4%
Materials and Supplies		4300	6,256,550.24	6,225,241.98	12,481,792.22	6,703,604.00	3,511,943.00	10,215,547.00	-18.2%
Noncapitalized Equipment		4400	1,537,602.00	2,591,423.49	4,129,025.49	1,902,687.00	1,742,771.00	3,645,458.00	-11.7%
Food		4700	38,177.00	251,000.00	289,177.00	74,766.00	240,000.00	314,766.00	8.8%
TOTAL, BOOKS AND SUPPLIES			8,438,604.24	10,006,017.47	18,444,621.71	9,217,813.00	5,759,361.00	14,977,174.00	-18.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	240,746,594.00	240,746,594.00	0.00	175,559,220.00	175,559,220.00	-27.1%
Travel and Conferences		5200	1,733,935.00	3,967,477.30	5,701,412.30	2,247,866.00	2,493,263.00	4,741,129.00	-16.8%
Dues and Memberships		5300	390,568.00	164,829.00	555,397.00	429,637.00	158,778.00	588,415.00	5.9%
Insurance		5400 - 5499	36,102.00	43,300.00	79,402.00	33,004.00	40,700.00	73,704.00	-7.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Operations and Housekeeping Services		5500	2,014,665.00	137,000.00	2,151,665.00	2,051,921.00	140,000.00	2,191,921.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,800,732.00	4,059,668.00	6,860,400.00	3,126,311.00	3,865,642.00	6,991,953.00	1.9%
Transfers of Direct Costs		5710	(11,997,365.82)	11,997,365.82	0.00	(12,811,182.00)	12,811,182.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,829,522.00)	1,998.00	(2,827,524.00)	(2,202,840.00)	0.00	(2,202,840.00)	-22.1%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	65,669,311.76	60,754,743.60	126,424,055.36	73,595,738.00	66,628,217.00	140,223,955.00	10.9%
Communications		5900	2,864,369.00	582,628.00	3,446,997.00	2,355,292.00	443,826.00	2,799,118.00	-18.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,682,794.94	322,455,603.72	383,138,398.66	68,825,747.00	262,140,828.00	330,966,575.00	-13.6%
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	93,884.00	93,884.00	0.00	2,417,755.00	2,417,755.00	2,475.3%
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	4,652,391.00	222,036.00	4,874,427.00	1,309,113.00	200,000.00	1,509,113.00	-69.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	28,000.00	0.00	28,000.00	New
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,652,391.00	315,920.00	4,968,311.00	1,337,113.00	2,617,755.00	3,954,868.00	-20.4%
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	3,036.00	35,000,000.00	35,003,036.00	0.00	35,000,000.00	35,000,000.00	0.0%
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%
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	35,710.00	640,480.00	676,190.00	66,220.00	660,738.00	726,958.00	7.5%
Other Debt Service - Principal		7439	468,048.00	2,667,598.00	3,135,646.00	1,235,749.00	3,243,997.00	4,479,746.00	42.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			506,794.00	41,308,078.00	41,814,872.00	1,301,969.00	41,904,735.00	43,206,704.00	3.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(21,439,959.71)	21,439,959.71	0.00	(19,712,007.00)	19,712,007.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,915,012.00)	0.00	(1,915,012.00)	(2,356,602.00)	0.00	(2,356,602.00)	23.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(23,354,971.71)	21,439,959.71	(1,915,012.00)	(22,068,609.00)	19,712,007.00	(2,356,602.00)	23.1%
TOTAL, EXPENDITURES			260,192,789.47	521,408,769.90	781,601,559.37	283,023,169.00	446,172,266.00	729,195,435.00	-6.7%
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	99,000.00	0.00	99,000.00	99,000.00	0.00	99,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,000.00	0.00	99,000.00	99,000.00	0.00	99,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(16,514,596.00)	16,514,596.00	0.00	(15,899,434.00)	15,899,434.00	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			(16,514,596.00)	16,514,596.00	0.00	(15,899,434.00)	15,899,434.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(16,415,596.00)	16,514,596.00	99,000.00	(15,800,434.00)	15,899,434.00	99,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	197,449,534.00	9,066,008.00	206,515,542.00	199,001,327.00	9,066,007.00	208,067,334.00	0.8%
2) Federal Revenue		8100-8299	3,572.00	304,183,918.00	304,187,490.00	0.00	258,486,951.00	258,486,951.00	-15.0%
3) Other State Revenue		8300-8599	2,563,619.00	66,497,742.00	69,061,361.00	2,104,890.00	51,046,772.00	53,151,662.00	-23.0%
4) Other Local Revenue		8600-8799	73,915,096.00	117,407,835.00	191,322,931.00	74,346,855.00	92,046,366.00	166,393,221.00	-13.0%
5) TOTAL, REVENUES			273,931,821.00	497,155,503.00	771,087,324.00	275,453,072.00	410,646,096.00	686,099,168.00	-11.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		26,317,036.00	221,187,714.00	247,504,750.00	28,292,661.00	195,378,726.00	223,671,387.00	-9.6%
2) Instruction - Related Services	2000-2999		41,340,206.00	95,682,671.74	137,022,877.74	63,736,635.00	75,297,159.00	139,033,794.00	1.5%
3) Pupil Services	3000-3999		14,079,818.00	71,128,523.78	85,208,341.78	15,035,752.00	54,174,570.00	69,210,322.00	-18.8%
4) Ancillary Services	4000-4999		324,071.00	635,357.00	959,428.00	326,173.00	595,016.00	921,189.00	-4.0%
5) Community Services	5000-5999		754,348.00	48,525,904.00	49,280,252.00	1,398,524.00	34,422,259.00	35,820,783.00	-27.3%
6) Enterprise	6000-6999		14,045,098.00	8,062,525.61	22,107,623.61	10,897,921.00	7,377,581.00	18,275,502.00	-17.3%
7) General Administration	7000-7999		152,893,477.47	22,200,392.77	175,093,870.24	153,898,069.00	20,982,346.00	174,880,415.00	-0.1%
8) Plant Services	8000-8999		9,931,941.00	12,677,603.00	22,609,544.00	8,135,465.00	16,039,874.00	24,175,339.00	6.9%
9) Other Outgo	9000-9999	Except 7600-7699	506,794.00	41,308,078.00	41,814,872.00	1,301,969.00	41,904,735.00	43,206,704.00	3.3%
10) TOTAL, EXPENDITURES			260,192,789.47	521,408,769.90	781,601,559.37	283,023,169.00	446,172,266.00	729,195,435.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,739,031.53	(24,253,266.90)	(10,514,235.37)	(7,570,097.00)	(35,526,170.00)	(43,096,267.00)	309.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	99,000.00	0.00	99,000.00	99,000.00	0.00	99,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,514,596.00)	16,514,596.00	0.00	(15,899,434.00)	15,899,434.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,415,596.00)	16,514,596.00	99,000.00	(15,800,434.00)	15,899,434.00	99,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,676,564.47)	(7,738,670.90)	(10,415,235.37)	(23,370,531.00)	(19,626,736.00)	(42,997,267.00)	312.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	148,675,882.74	148,566,817.00	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
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)			148,675,882.74	148,566,817.00	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
d) Other Restatements		9795	(257,531.73)	257,531.73	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,418,351.01	148,824,348.73	297,242,699.74	145,741,786.54	141,085,677.83	286,827,464.37	-3.5%
2) Ending Balance, June 30 (E + F1e)			145,741,786.54	141,085,677.83	286,827,464.37	122,371,255.54	121,458,941.83	243,830,197.37	-15.0%
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	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
Prepaid Items		9713	480,000.00	0.00	480,000.00	480,000.00	0.00	480,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	141,085,677.83	141,085,677.83	0.00	121,458,941.83	121,458,941.83	-13.9%
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	65,614,857.00	0.00	65,614,857.00	48,719,421.00	0.00	48,719,421.00	-25.7%
Technology Investment	0000	9780	*34,000,000.00*		*34,000,000.00*			*0.00*	
Part O Carryover	0000	9780	*3,500,000.00*		*3,500,000.00*			*0.00*	
Differentiated Assistance Carryover	0000	9780	*21,135,436.00*		*21,135,436.00*			*0.00*	
Spec High School (IPOLY) Carryover	0000	9780	*4,279,421.00*		*4,279,421.00*			*0.00*	
Unrealized Indirect Costs	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
Unsettled Negotiations	0000	9780	*1,700,000.00*		*1,700,000.00*			*0.00*	
Technology Investment	0000	9780			*0.00*	*34,940,000.00*		*34,940,000.00*	
Part O Carryover	0000	9780			*0.00*	*3,500,000.00*		*3,500,000.00*	
Specialized High School (IPOLY) Carryover	0000	9780			*0.00*	*4,279,421.00*		*4,279,421.00*	
Differentiated Assistance Carryover	0000	9780			*0.00*	*6,000,000.00*		*6,000,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	78,160,156.00	0.00	78,160,156.00	72,919,544.00	0.00	72,919,544.00	-6.7%
Unassigned/Unappropriated Amount		9790	1,246,773.54	0.00	1,246,773.54	12,290.54	0.00	12,290.54	-99.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	1,989,017.37	1,716,587.37
6300	Lottery: Instructional Materials	165,329.31	165,329.31
6318	Antibias Education Grant	24,906.42	24,906.42
6332	CA Community Schools Partnership Act - Implementation Grant	2,446,720.00	0.00
6333	CA Community Schools Partnership Act - Coordination Grant	159,433.00	0.00
6500	Special Education	2,344,429.97	2,085,496.97
6546	Mental Health-Related Services	9,634.00	9,634.00
6620	Reversing Opioid Overdoses	1,169,698.20	1,130,797.20
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	880,714.00	0.00
7085	Learning Communities for School Success Program	0.00	127,948.00
7339	Dual Enrollment Opportunities	200,000.00	20,000.00
7399	LCFF Equity Multiplier	6,024,012.00	0.00
7435	Learning Recovery Emergency Block Grant	1,481,528.19	70,291.19
7810	Other Restricted State	17,913,455.57	17,083,469.57
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	47,743,614.08	47,833,614.08
9010	Other Restricted Local	58,533,185.72	51,190,867.72
Total, Restricted Balance		141,085,677.83	121,458,941.83

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,032.80	145,032.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,032.80	145,032.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,032.80	145,032.80	0.0%
2) Ending Balance, June 30 (E + F1e)			145,032.80	145,032.80	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	145,032.80	145,032.80	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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	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		
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			0.00		
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 (G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	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					
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			0.00	0.00	0.0%
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	2025-26 Estimated Actuals	2026-27 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%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,032.80	145,032.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,032.80	145,032.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,032.80	145,032.80	0.0%
2) Ending Balance, June 30 (E + F1e)			145,032.80	145,032.80	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	145,032.80	145,032.80	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	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	145,032.80	145,032.80
Total, Restricted Balance		145,032.80	145,032.80

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,894,558.00	7,714,242.00	-2.3%
3) Other State Revenue		8300-8599	23,144,642.00	27,261,094.00	17.8%
4) Other Local Revenue		8600-8799	2,363.00	0.00	-100.0%
5) TOTAL, REVENUES			31,041,563.00	34,975,336.00	12.7%
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	31,039,200.00	34,975,336.00	12.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,039,200.00	34,975,336.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,363.00	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)			2,363.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,363.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,363.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,363.00)	0.00	-100.0%
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	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			0.00		
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					
(G10 + H2) - (I6 + J2)			0.00		
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	7,894,558.00	7,714,242.00	-2.3%
TOTAL, FEDERAL REVENUE			7,894,558.00	7,714,242.00	-2.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	22,353,438.00	26,346,919.00	17.9%
Prior Years	6500	8319	791,204.00	914,175.00	15.5%
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			23,144,642.00	27,261,094.00	17.8%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,363.00	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			2,363.00	0.00	-100.0%
TOTAL, REVENUES			31,041,563.00	34,975,336.00	12.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,894,558.00	7,714,242.00	-2.3%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	23,144,642.00	27,261,094.00	17.8%
To County Offices	6500	7222	0.00	0.00	0.0%
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)			31,039,200.00	34,975,336.00	12.7%
TOTAL, EXPENDITURES			31,039,200.00	34,975,336.00	12.7%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Function

19 10199 0000000
Form 10
H8BEAE6WN9(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,894,558.00	7,714,242.00	-2.3%
3) Other State Revenue		8300-8599	23,144,642.00	27,261,094.00	17.8%
4) Other Local Revenue		8600-8799	2,363.00	0.00	-100.0%
5) TOTAL, REVENUES			31,041,563.00	34,975,336.00	12.7%
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	31,039,200.00	34,975,336.00	12.7%
10) TOTAL, EXPENDITURES			31,039,200.00	34,975,336.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,363.00	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)			2,363.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,363.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,363.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,363.00)	0.00	-100.0%
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	80,221,509.00	75,555,837.00	-5.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			80,221,509.00	75,555,837.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	557,326.00	469,092.00	-15.8%
2) Classified Salaries		2000-2999	6,219,695.00	5,656,773.00	-9.1%
3) Employee Benefits		3000-3999	3,882,919.00	3,832,123.00	-1.3%
4) Books and Supplies		4000-4999	820,583.00	486,631.00	-40.7%
5) Services and Other Operating Expenditures		5000-5999	76,779,785.62	63,863,369.00	-16.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	368,977.00	407,422.00	10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,915,012.00	2,356,602.00	23.1%
9) TOTAL, EXPENDITURES			90,544,297.62	77,072,012.00	-14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,322,788.62)	(1,516,175.00)	-85.3%
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)			(10,322,788.62)	(1,516,175.00)	-85.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,213,113.18	1,890,324.56	-84.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,213,113.18	1,890,324.56	-84.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,213,113.18	1,890,324.56	-84.5%
2) Ending Balance, June 30 (E + F1e)			1,890,324.56	374,149.56	-80.2%
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	3,678,685.56	2,162,510.56	-41.2%
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	(1,788,361.00)	(1,788,361.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			0.00		
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					
(G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	53,841,541.00	55,162,908.00	2.5%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,379,968.00	20,392,929.00	-22.7%
TOTAL, OTHER STATE REVENUE			80,221,509.00	75,555,837.00	-5.8%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			80,221,509.00	75,555,837.00	-5.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	440,076.00	469,092.00	6.6%
Other Certificated Salaries		1900	117,250.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			557,326.00	469,092.00	-15.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	91,214.00	97,440.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	1,143,351.00	1,126,000.00	-1.5%
Clerical, Technical and Office Salaries		2400	4,985,130.00	4,433,333.00	-11.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,219,695.00	5,656,773.00	-9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	163,063.00	175,535.00	7.6%
PERS		3201-3202	1,804,601.00	1,858,302.00	3.0%
OASDI/Medicare/Alternative		3301-3302	473,201.00	426,063.00	-10.0%
Health and Welfare Benefits		3401-3402	1,045,699.00	1,009,572.00	-3.5%
Unemployment Insurance		3501-3502	3,575.00	3,059.00	-14.4%
Workers' Compensation		3601-3602	385,183.00	359,592.00	-6.6%
OPEB, Allocated		3701-3702	333.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	3,353.00	0.00	-100.0%
Other Employee Benefits		3901-3902	3,911.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,882,919.00	3,832,123.00	-1.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	667,183.00	484,131.00	-27.4%
Noncapitalized Equipment		4400	153,400.00	2,500.00	-98.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			820,583.00	486,631.00	-40.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	35,857,181.36	26,814,071.00	-25.2%
Travel and Conferences		5200	257,766.00	71,800.00	-72.1%
Dues and Memberships		5300	29,430.00	29,430.00	0.0%
Insurance		5400-5450	25,801.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	599,434.00	95,792.00	-84.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,822,622.00	2,198,440.00	-22.1%
Professional/Consulting Services and Operating Expenditures		5800	37,169,097.26	34,637,995.00	-6.8%
Communications		5900	18,454.00	15,841.00	-14.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,779,785.62	63,863,369.00	-16.8%
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	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 (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	104,132.00	105,333.00	1.2%
Other Debt Service - Principal		7439	264,845.00	302,089.00	14.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			368,977.00	407,422.00	10.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,915,012.00	2,356,602.00	23.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,915,012.00	2,356,602.00	23.1%
TOTAL, EXPENDITURES			90,544,297.62	77,072,012.00	-14.9%
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%
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%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Function

19 10199 0000000
Form 12
H8BEAE6WN9(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	80,221,509.00	75,555,837.00	-5.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			80,221,509.00	75,555,837.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		37,743,936.96	27,564,071.00	-27.0%
2) Instruction - Related Services	2000-2999		50,160,875.66	46,399,339.00	-7.5%
3) Pupil Services	3000-3999		154,775.00	172,320.00	11.3%
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		1,915,012.00	2,356,602.00	23.1%
8) Plant Services	8000-8999		200,721.00	172,258.00	-14.2%
9) Other Outgo	9000-9999	Except 7600-7699	368,977.00	407,422.00	10.4%
10) TOTAL, EXPENDITURES			90,544,297.62	77,072,012.00	-14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,322,788.62)	(1,516,175.00)	-85.3%
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)			(10,322,788.62)	(1,516,175.00)	-85.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,213,113.18	1,890,324.56	-84.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,213,113.18	1,890,324.56	-84.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,213,113.18	1,890,324.56	-84.5%
2) Ending Balance, June 30 (E + F1e)			1,890,324.56	374,149.56	-80.2%
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	3,678,685.56	2,162,510.56	-41.2%
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	(1,788,361.00)	(1,788,361.00)	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	374,149.56	374,149.56
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	1,516,175.00	0.00
7810	Other Restricted State	1,788,361.00	1,788,361.00
Total, Restricted Balance		3,678,685.56	2,162,510.56

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Forest Reserve Fund
Expenditures by Object

19 10199 0000000
Form 16
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	660,000.00	660,000.00	0.0%
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			660,000.00	660,000.00	0.0%
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	561,000.00	561,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			561,000.00	561,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,000.00	99,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,000.00	99,000.00	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			(99,000.00)	(99,000.00)	0.0%
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	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			0.00		
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					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	99,000.00	99,000.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	561,000.00	561,000.00	0.0%
TOTAL, FEDERAL REVENUE			660,000.00	660,000.00	0.0%
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			660,000.00	660,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	561,000.00	561,000.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		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)			561,000.00	561,000.00	0.0%
TOTAL, EXPENDITURES			561,000.00	561,000.00	0.0%
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	99,000.00	99,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,000.00	99,000.00	0.0%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Forest Reserve Fund
Expenditures by Function

19 10199 0000000
Form 16
H8BEAE6WN9(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	660,000.00	660,000.00	0.0%
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			660,000.00	660,000.00	0.0%
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	561,000.00	561,000.00	0.0%
10) TOTAL, EXPENDITURES			561,000.00	561,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			99,000.00	99,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,000.00	99,000.00	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			(99,000.00)	(99,000.00)	0.0%
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 17
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,482,454.50	229,482,454.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			229,482,454.50	229,482,454.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,482,454.50	229,482,454.50	0.0%
2) Ending Balance, June 30 (E + F1e)			229,482,454.50	229,482,454.50	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	229,482,454.50	229,482,454.50	0.0%
Compensated Absences	0000	9780	*23,786,577.00*		
Pension Obligations	0000	9780	*185,695,877.50*		
BEST Upgrade	0000	9780	*20,000,000.00*		
Compensated Absences	0000	9780		*23,786,577.00*	
Pension Obligations	0000	9780		*185,695,877.50*	
BEST Upgrade	0000	9780		*20,000,000.00*	
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Cash					
a) in County Treasury		9110	0.00		
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		
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			0.00		
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					
(G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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%
CONTRIBUTIONS					
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	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,482,454.50	229,482,454.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			229,482,454.50	229,482,454.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,482,454.50	229,482,454.50	0.0%
2) Ending Balance, June 30 (E + F1e)			229,482,454.50	229,482,454.50	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	229,482,454.50	229,482,454.50	0.0%
Compensated Absences	0000	9780	*23,786,577.00*		
Pension Obligations	0000	9780	*185,695,877.50*		
BEST Upgrade	0000	9780	*20,000,000.00*		
Compensated Absences	0000	9780		*23,786,577.00*	
Pension Obligations	0000	9780		*185,695,877.50*	
BEST Upgrade	0000	9780		*20,000,000.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	469,000.00	0.00	-100.0%
5) TOTAL, REVENUES			469,000.00	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	5,821.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,223,878.00	12,627,815.00	931.8%
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			1,229,699.00	12,627,815.00	926.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(760,699.00)	(12,627,815.00)	1,560.0%
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)			(760,699.00)	(12,627,815.00)	1,560.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,278,238.64	17,517,539.64	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,278,238.64	17,517,539.64	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,278,238.64	17,517,539.64	-4.2%
2) Ending Balance, June 30 (E + F1e)			17,517,539.64	4,889,724.64	-72.1%
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	17,517,539.64	4,889,724.64	-72.1%
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	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			0.00		
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 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					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
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	469,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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			469,000.00	0.00	-100.0%
TOTAL, REVENUES			469,000.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	821.00	0.00	-100.0%
Noncapitalized Equipment		4400	5,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,821.00	0.00	-100.0%
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	1,223,878.00	12,627,815.00	931.8%
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			1,223,878.00	12,627,815.00	931.8%
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			1,229,699.00	12,627,815.00	926.9%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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 + e)			0.00	0.00	0.0%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Function

19 10199 0000000
Form 35
H8BEAE6WN9(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	469,000.00	0.00	-100.0%
5) TOTAL, REVENUES			469,000.00	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		1,229,699.00	12,627,815.00	926.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,229,699.00	12,627,815.00	926.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(760,699.00)	(12,627,815.00)	1,560.0%
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)			(760,699.00)	(12,627,815.00)	1,560.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,278,238.64	17,517,539.64	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,278,238.64	17,517,539.64	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,278,238.64	17,517,539.64	-4.2%
2) Ending Balance, June 30 (E + F1e)			17,517,539.64	4,889,724.64	-72.1%
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	17,517,539.64	4,889,724.64	-72.1%
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	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	17,517,539.64	4,889,724.64
Total, Restricted Balance		17,517,539.64	4,889,724.64

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	2,734,773.00	0.00	-100.0%
5) TOTAL, REVENUES			2,734,773.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	119,952.00	138,287.00	15.3%
3) Employee Benefits		3000-3999	76,393.00	85,775.00	12.3%
4) Books and Supplies		4000-4999	81,400.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	744,649.00	972,000.00	30.5%
6) Capital Outlay		6000-6999	2,363,829.00	6,308,599.00	166.9%
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			3,386,223.00	7,504,661.00	121.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(651,450.00)	(7,504,661.00)	1,052.0%
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)			(651,450.00)	(7,504,661.00)	1,052.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,470,381.47	43,818,931.47	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,470,381.47	43,818,931.47	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,470,381.47	43,818,931.47	-1.5%
2) Ending Balance, June 30 (E + F1e)			43,818,931.47	36,314,270.47	-17.1%
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	43,818,931.47	36,314,270.47	-17.1%
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	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			0.00		
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 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					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
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	2,734,773.00	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	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			2,734,773.00	0.00	-100.0%
TOTAL, REVENUES			2,734,773.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	119,952.00	138,287.00	15.3%
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			119,952.00	138,287.00	15.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,791.00	47,045.00	12.6%
OASDI/Medicare/Alternative		3301-3302	9,176.00	10,579.00	15.3%
Health and Welfare Benefits		3401-3402	19,522.00	19,965.00	2.3%
Unemployment Insurance		3501-3502	60.00	69.00	15.0%
Workers' Compensation		3601-3602	5,350.00	8,117.00	51.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	24.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	470.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,393.00	85,775.00	12.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,527.00	0.00	-100.0%
Noncapitalized Equipment		4400	36,873.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			81,400.00	0.00	-100.0%
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	(1,998.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	746,647.00	972,000.00	30.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			744,649.00	972,000.00	30.5%
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	2,363,829.00	6,308,599.00	166.9%
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			2,363,829.00	6,308,599.00	166.9%
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			3,386,223.00	7,504,661.00	121.6%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
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	2025-26 Estimated Actuals	2026-27 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	2,734,773.00	0.00	-100.0%
5) TOTAL, REVENUES			2,734,773.00	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		3,386,223.00	7,504,661.00	121.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,386,223.00	7,504,661.00	121.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(651,450.00)	(7,504,661.00)	1,052.0%
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)			(651,450.00)	(7,504,661.00)	1,052.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,470,381.47	43,818,931.47	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,470,381.47	43,818,931.47	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,470,381.47	43,818,931.47	-1.5%
2) Ending Balance, June 30 (E + F1e)			43,818,931.47	36,314,270.47	-17.1%
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	43,818,931.47	36,314,270.47	-17.1%
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	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	43,818,931.47	36,314,270.47
Total, Restricted Balance		43,818,931.47	36,314,270.47

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	12,391,497.00	12,854,997.00	3.7%
5) TOTAL, REVENUES			12,391,497.00	12,854,997.00	3.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	679,676.00	738,617.00	8.7%
3) Employee Benefits		3000-3999	417,101.00	436,022.00	4.5%
4) Books and Supplies		4000-4999	39,100.00	23,000.00	-41.2%
5) Services and Other Operating Expenses		5000-5999	16,252,911.00	17,321,992.00	6.6%
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			17,388,788.00	18,519,631.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,997,291.00)	(5,664,634.00)	13.4%
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 NET POSITION (C + D4)			(4,997,291.00)	(5,664,634.00)	13.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	34,579,315.54	29,582,024.54	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,579,315.54	29,582,024.54	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,579,315.54	29,582,024.54	-14.5%
2) Ending Net Position, June 30 (E + F1e)			29,582,024.54	23,917,390.54	-19.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	29,582,024.54	23,917,390.54	-19.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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			0.00		
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) 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	0.00		
7) TOTAL, LIABILITIES			0.00		
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 (G11 + H2) - (I7 + J2)			0.00		
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	1,395,000.00	1,860,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	10,996,497.00	10,994,997.00	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			12,391,497.00	12,854,997.00	3.7%
TOTAL, REVENUES			12,391,497.00	12,854,997.00	3.7%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	154,140.00	168,433.00	9.3%
Clerical, Technical and Office Salaries		2400	525,536.00	570,184.00	8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			679,676.00	738,617.00	8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	236,799.00	251,277.00	6.1%
OASDI/Medicare/Alternative		3301-3302	51,996.00	56,505.00	8.7%
Health and Welfare Benefits		3401-3402	93,737.00	84,514.00	-9.8%
Unemployment Insurance		3501-3502	340.00	369.00	8.5%
Workers' Compensation		3601-3602	29,752.00	43,357.00	45.7%
OPEB, Allocated		3701-3702	122.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	2,355.00	0.00	-100.0%
Other Employee Benefits		3901-3902	2,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			417,101.00	436,022.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,100.00	10,000.00	-70.7%
Noncapitalized Equipment		4400	5,000.00	13,000.00	160.0%
TOTAL, BOOKS AND SUPPLIES			39,100.00	23,000.00	-41.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	9,000.00	0.0%
Dues and Memberships		5300	1,600.00	1,600.00	0.0%
Insurance		5400-5499	7,099,391.00	7,853,299.00	10.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,900.00	4,400.00	-36.2%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	9,132,820.00	9,450,393.00	3.5%
Communications		5900	2,700.00	2,800.00	3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,252,911.00	17,321,992.00	6.6%
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			17,388,788.00	18,519,631.00	6.5%
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	2025-26 Estimated Actuals	2026-27 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	12,391,497.00	12,854,997.00	3.7%
5) TOTAL, REVENUES			12,391,497.00	12,854,997.00	3.7%
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		17,388,788.00	18,519,631.00	6.5%
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			17,388,788.00	18,519,631.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,997,291.00)	(5,664,634.00)	13.4%
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 NET POSITION (C + D4)			(4,997,291.00)	(5,664,634.00)	13.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	34,579,315.54	29,582,024.54	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,579,315.54	29,582,024.54	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,579,315.54	29,582,024.54	-14.5%
2) Ending Net Position, June 30 (E + F1e)			29,582,024.54	23,917,390.54	-19.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	29,582,024.54	23,917,390.54	-19.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	29,582,024.54	23,917,390.54
Total, Restricted Net Position		29,582,024.54	23,917,390.54

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Warrant/Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 76
H8BEAE6WN9(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			0.00		
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	0.00		
4) TOTAL, LIABILITIES			0.00		
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	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Los Angeles County Office of Education
Los Angeles County

2026-27 Budget, July 1
AVERAGE DAILY ATTENDANCE

19 10199 0000000
Form A
H8BEAE6WN9(2026-27)

Description	2025-26 Estimated Actuals			2026-27 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	507.53	554.59	554.59	554.59	554.59	554.59
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	44.33	44.33	44.01	34.48	34.48	38.94
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	551.86	598.92	598.60	589.07	589.07	593.53
2. District Funded County Program ADA						
a. County Community Schools	85.71	88.23	88.23	98.10	98.10	98.10
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	1,001.57	1,120.86	1,120.86	1,001.01	1,001.01	1,001.01
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)	1,087.28	1,209.09	1,209.09	1,099.11	1,099.11	1,099.11
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,639.14	1,808.01	1,807.69	1,688.18	1,688.18	1,692.64
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	1,156,906.34	1,156,906.34	1,156,906.34	1,122,232.79	1,122,232.79	1,122,232.79
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
Schedule of Capital Assets

19 10199 0000000
Form ASSET
H8BEAE6WN9(2026-27)

	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	582,587.00	(110,230.00)	472,357.00	1,529,512.00	672,873.00	1,328,996.00
Total capital assets not being depreciated	15,440,320.00	(110,230.00)	15,330,090.00	1,529,512.00	672,873.00	16,186,729.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	127,095,382.00	(296,965.00)	126,798,417.00	874,773.00	0.00	127,673,190.00
Equipment	98,620,045.00	2,298,417.00	100,918,462.00	1,874,303.00	10,362,451.00	92,430,314.00
Total capital assets being depreciated	225,715,427.00	2,001,452.00	227,716,879.00	2,749,076.00	10,362,451.00	220,103,504.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	(44,214,949.00)	(207,001.00)	(44,421,950.00)	(3,504,905.00)	0.00	(47,926,855.00)
Equipment	(91,180,523.00)	(188,969.00)	(91,369,492.00)	(7,874,574.00)	(9,810,060.00)	(89,434,006.00)
Total accumulated depreciation	(135,395,472.00)	(395,970.00)	(135,791,442.00)	(11,379,479.00)	(9,810,060.00)	(137,360,861.00)
Total capital assets being depreciated, net excluding lease and subscription assets	90,319,955.00	1,605,482.00	91,925,437.00	(8,630,403.00)	552,391.00	82,742,643.00
Lease Assets	35,300,300.00	0.00	35,300,300.00	1,310,504.00	1,002,935.00	35,607,869.00
Accumulated amortization for lease assets	(12,417,658.00)	0.00	(12,417,658.00)	(4,047,040.00)	(633,433.00)	(15,831,265.00)
Total lease assets, net	22,882,642.00	0.00	22,882,642.00	(2,736,536.00)	369,502.00	19,776,604.00
Subscription Assets	4,584,150.00	0.00	4,584,150.00	0.00	0.00	4,584,150.00
Accumulated amortization for subscription assets	(1,710,549.00)	0.00	(1,710,549.00)	(1,137,780.00)	0.00	(2,848,329.00)
Total subscription assets, net	2,873,601.00	0.00	2,873,601.00	(1,137,780.00)	0.00	1,735,821.00
Governmental activity capital assets, net	131,516,518.00	1,495,252.00	133,011,770.00	(10,975,207.00)	1,594,766.00	120,441,797.00
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

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

19 10199 0000000
Form CASH
H8BEAE6WN9(2026-27)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			226,000,000.00	171,918,597.00	175,309,801.00	176,405,782.00	160,410,856.00	163,740,923.00	232,779,810.00	246,632,773.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		4,671,406.00	4,671,406.00	8,440,233.00	8,408,538.00	8,408,538.00	8,440,233.00	8,408,538.00	8,725,903.00
Property Taxes	8020-8079		1,365,647.00	4,599,055.00	(125,000.00)	1,120,323.00	1,727,008.00	59,841,198.00	16,961,901.00	6,471,604.00
Miscellaneous Funds	8080-8099		0.00	3,000.00	8,824.00	2,380.00	9,526.00	0.00	525,530.00	(14,104,654.00)
Federal Revenue	8100-8299		7,911,089.00	11,138,647.00	9,967,143.00	18,751,263.00	19,846,663.00	27,910,661.00	19,936,645.00	17,074,016.00
Other State Revenue	8300-8599		1,041,613.00	1,229,738.00	5,247,999.00	2,728,389.00	3,504,629.00	5,549,116.00	5,133,455.00	3,388,453.00
Other Local Revenue	8600-8799		2,868,043.00	5,128,356.00	33,417,255.00	7,209,964.00	11,514,028.00	24,036,518.00	10,914,004.00	13,116,996.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00					
All Other Financing Sources	8930-8979		0.00	0.00	0.00					
TOTAL RECEIPTS			17,857,798.00	26,770,202.00	56,956,454.00	38,220,857.00	45,010,392.00	125,777,726.00	61,880,073.00	34,672,318.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,872,560.00	5,446,226.00	6,046,799.00	7,817,894.00	4,832,313.00	8,508,957.00	5,932,908.00	8,102,039.00
Classified Salaries	2000-2999		6,725,678.00	9,287,780.00	9,038,058.00	11,743,827.00	8,029,933.00	13,075,616.00	9,598,656.00	12,021,682.00
Employee Benefits	3000-3999		4,532,389.00	5,977,365.00	7,411,700.00	11,395,940.00	7,372,852.00	12,318,521.00	9,148,537.00	10,709,143.00
Books and Supplies	4000-4999		379,325.00	1,011,420.00	1,076,162.00	994,033.00	904,748.00	1,065,082.00	1,021,541.00	1,150,634.00
Services	5000-5999		10,257,335.00	14,117,873.00	25,762,193.00	25,179,568.00	24,522,753.00	25,444,512.00	26,587,873.00	24,684,840.00
Capital Outlay	6000-6999		1,235.00	45,646.00	448,937.00	127,276.00	168,741.00	432,602.00	657,232.00	476,001.00
Other Outgo	7000-7499		655,408.00	762,604.00	1,240,872.00	1,471,191.00	1,494,750.00	3,393,104.00	886,063.00	1,325,121.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00					

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			26,423,930.00	36,648,914.00	51,024,721.00	58,729,729.00	47,326,090.00	64,238,394.00	53,832,810.00	58,469,460.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	(11,044,255.00)	(15,755.00)	(5,015.00)	5,039.00	(5,000.00)	(1,077.00)
Accounts Receivable	9200-9299		10,634,727.00	16,807,644.00	11,268,582.00	3,857,934.00	1,483,478.00	3,994,636.00	4,559,272.00	4,366,333.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330		(775,000.00)							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	9,859,727.00	16,807,644.00	224,327.00	3,842,179.00	1,478,463.00	3,999,675.00	4,554,272.00	4,365,256.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		55,875,948.00	4,025,728.00	5,696,079.00	(464,767.00)	(4,167,302.00)	(2,318,980.00)	(546,928.00)	(2,801,770.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		(500,950.00)	(488,000.00)	(636,000.00)	(207,000.00)	0.00	(1,180,900.00)	(704,500.00)	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	55,374,998.00	3,537,728.00	5,060,079.00	(671,767.00)	(4,167,302.00)	(3,499,880.00)	(1,251,428.00)	(2,801,770.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(45,515,271.00)	13,269,916.00	(4,835,752.00)	4,513,946.00	5,645,765.00	7,499,555.00	5,805,700.00	7,167,026.00
E. NET INCREASE/DECREASE (B - C + D)			(54,081,403.00)	3,391,204.00	1,095,981.00	(15,994,926.00)	3,330,067.00	69,038,887.00	13,852,963.00	(16,630,116.00)
F. ENDING CASH (A + E)			171,918,597.00	175,309,801.00	176,405,782.00	160,410,856.00	163,740,923.00	232,779,810.00	246,632,773.00	230,002,657.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		230,002,657.00	197,280,066.00	228,259,125.00	243,175,313.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	8,773,082.00	8,772,347.00	8,842,090.00	8,839,711.00	0.00		95,402,025.00	95,402,025.00
Property Taxes	8020-8079	844,072.00	47,005,698.00	41,634,936.00	12,812,934.00			194,259,376.00	194,259,376.00
Miscellaneous Funds	8080-8099	(26,560,129.00)	3,818.00	59,205.00	(41,541,567.00)			(81,594,067.00)	(81,594,067.00)
Federal Revenue	8100-8299	20,970,360.00	25,255,171.00	22,532,320.00	57,192,973.00			258,486,951.00	258,486,951.00
Other State Revenue	8300-8599	3,841,862.00	3,233,531.00	5,214,825.00	13,038,052.00			53,151,662.00	53,151,662.00
Other Local Revenue	8600-8799	11,612,772.00	9,668,892.00	15,295,918.00	21,610,475.00			166,393,221.00	166,393,221.00
Interfund Transfers In	8900-8929				99,000.00			99,000.00	99,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		19,482,019.00	93,939,457.00	93,579,294.00	72,051,578.00	0.00	0.00	686,198,168.00	686,198,168.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,826,902.00	7,448,662.00	12,507,145.00	6,359,420.00	0.00		83,701,825.00	83,701,825.00
Classified Salaries	2000-2999	10,804,703.00	11,252,080.00	19,992,027.00	10,307,585.00			131,877,625.00	131,877,625.00
Employee Benefits	3000-3999	10,159,998.00	10,677,708.00	17,745,182.00	15,417,931.00			122,867,266.00	122,867,266.00
Books and Supplies	4000-4999	794,519.00	1,395,211.00	2,024,016.00	3,160,483.00			14,977,174.00	14,977,174.00
Services	5000-5999	26,138,203.00	29,778,929.00	25,406,199.00	73,086,297.00			330,966,575.00	330,966,575.00
Capital Outlay	6000-6999	(1,026,737.00)	903,803.00	815,042.00	905,090.00			3,954,868.00	3,954,868.00
Other Outgo	7000-7499	1,652,460.00	2,684,963.00	3,106,838.00	22,176,728.00			40,850,102.00	40,850,102.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		55,350,048.00	64,141,356.00	81,596,449.00	131,413,534.00	0.00	0.00	729,195,435.00	729,195,435.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	930,502.00	(6,883.00)	100.00	11,065,220.00			922,876.00	
Accounts Receivable	9200-9299	1,343,005.00	(690,021.00)	(1,304,502.00)	(47,732,763.00)			8,588,325.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				775,000.00			0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,273,507.00	(696,904.00)	(1,304,402.00)	(35,892,543.00)	0.00	0.00	9,511,201.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(878,131.00)	(1,887,212.00)	(4,241,045.00)	(51,159,375.00)	(23,500,000.00)		(26,367,755.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	6,200.00	9,350.00	3,300.00	448,300.00	(6,325,000.00)		(9,575,200.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(871,931.00)	(1,877,862.00)	(4,237,745.00)	(50,711,075.00)	(29,825,000.00)	0.00	(35,942,955.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		3,145,438.00	1,180,958.00	2,933,343.00	14,818,532.00	29,825,000.00	0.00	45,454,156.00	
E. NET INCREASE/DECREASE (B - C + D)		(32,722,591.00)	30,979,059.00	14,916,188.00	(44,543,424.00)	29,825,000.00	0.00	2,456,889.00	(42,997,267.00)
F. ENDING CASH (A + E)		197,280,066.00	228,259,125.00	243,175,313.00	198,631,889.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								228,456,889.00	

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: Downey, California

Date: June 9, 2026

Time: 3:00 p.m.

Adoption Date: June 16, 2026

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: Debra Duardo, MSW, Ed.D.

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Lesley Jiang

Title: Interim Director, Accounting & Budget Development

Telephone: (562) 803-8438

E-mail: Jiang_Lesley@lacoe.edu

To update our mailing database, please complete the following:

Superintendent's Name: Debra Duardo, MSW, Ed.D.

Chief Business Official's Name: Mr. David D. Hart

CBO's Title: Chief Financial Officer

CBO's Telephone: (562) 922-6124

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.	X	
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	**06/16/2026**	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a county office of education (COE) is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the COE for the cost of those claims.

To the Superintendent of Public Instruction:

◉ This COE is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

- Total liabilities actuarially determined: $ 24,354,000.00
- Less: Amount of total liabilities reserved in budget: $ 24,354,000.00
- Estimated accrued but unfunded liabilities: $ 0.00

○ This COE is self-insured for workers' compensation claims through the joint powers agency identified below:

○ This COE is not self-insured for workers' compensation claims.

Signature (Original signature required)

	06/16/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Debra Duardo, MSW, Ed.D.	Superintendent
Printed Name	Title

For additional information on this certification, please contact:

James McGuirk, MPA, SIP, RMP	Risk Management Officer
Name	Title
McGuirk_James@lacoe.edu	(562) 401-5760
Email	Telephone

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

19 10199 0000000
Form DEBT
H8BEAE6WN9(2026-27)

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			0.00			0.00	
Leases Payable	24,784,010.00		24,784,010.00	1,310,504.00	4,180,473.00	21,914,041.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	346,115,315.00		346,115,315.00	61,069,605.00	109,380,554.00	297,804,366.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	23,786,577.00		23,786,577.00	0.00	0.00	23,786,577.00	
Subscription Liability	2,598,103.00		2,598,103.00		913,895.00	1,684,208.00	
Governmental activities long-term liabilities	397,284,005.00	0.00	397,284,005.00	62,380,109.00	114,474,922.00	345,189,192.00	0.00
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

Budget, July 1
2025-26 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

19 10199 0000000
Form ESMOE
H8BEAE6WN9(2026-27)

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	781,601,559.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	272,659,447.00
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	49,280,252.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	4,668,369.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,970,880.00
4. Other Transfers Out	All	9200	7200-7299	38,003,036.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	73,990,663.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	17,593,078.00
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)				185,506,278.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 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)				323,435,834.37

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	598.92
B. Expenditures per ADA (Line I.E divided by Line II.A)	540,031.78

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.)	258,773,201.83	461,148.00
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)	258,773,201.83	461,148.00
B. Required effort (Line A.2 times 90%)	232,895,881.65	415,033.20
C. Current year expenditures (Line I.E and Line II.B)	323,435,834.37	540,031.78
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.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	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

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) — 33,365,300.00
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.

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) — 301,741,325.00

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) — 11.06%

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. Retain supporting documentation. — 120,000.00

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) — 29,963,728.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 8,656,667.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	250,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	1,163,860.00
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)	2,221,927.57
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)	56,661.49
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	120,000.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	42,433,044.23
9. Carry-Forward Adjustment (Part IV, Line F)	(3,279,820.04)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,153,224.20
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	52,016,618.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	125,325,930.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	56,639,870.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	959,428.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	43,741,327.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	22,107,623.61
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	10,213,458.00
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)	40,269,248.06
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)	81,903,940.00
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)	17,867,833.43
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)	2,337,297.51
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	120,000.00
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)	0.00
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)	52,403,127.26
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)	505,665,702.40
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)	8.39%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.74%

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)	42,433,044.23
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	194,403.08
2. Carry-forward adjustment amount deferred from prior year(s), if any	(737,306.07)
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 (10.23%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.23%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.41%) times Part III, Line B19); zero if positive	(9,839,460.11)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(9,839,460.11)
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:	6.45%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-4919730.06) is applied to the current year calculation and the remainder ($-4919730.05) is deferred to one or more future years:	7.42%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-3279820.04) is applied to the current year calculation and the remainder ($-6559640.07) is deferred to one or more future years:	7.74%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(3,279,820.04)

Approved indirect cost rate:	10.23%
Highest rate used in any program:	12.41%

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	5,656,745.00	578,684.00	10.23%
01	3025	3,667,897.00	375,226.00	10.23%
01	3060	2,320,119.00	237,348.00	10.23%
01	3061	475,053.00	48,598.00	10.23%
01	3110	50.00	5.00	10.00%
01	3182	2,133,810.00	218,288.00	10.23%
01	3183	2,909,160.00	297,606.00	10.23%
01	3310	494,965.00	50,635.00	10.23%
01	3326	515,835.00	52,771.00	10.23%
01	3327	105,480.00	10,791.00	10.23%
01	3395	64,770.00	6,623.00	10.23%
01	3410	1,190,783.00	121,817.00	10.23%
01	3724	2,537,020.00	259,537.00	10.23%
01	4035	102,366.00	10,472.00	10.23%
01	4037	1,660,610.00	169,880.00	10.23%
01	4038	89,896.00	7,191.00	8.00%
01	4123	1,306,056.00	133,609.00	10.23%
01	4127	471,007.00	47,161.00	10.01%
01	4201	1,098.00	112.00	10.20%
01	4203	19,473.00	1,966.00	10.10%
01	4204	421,499.00	43,120.00	10.23%
01	4610	102,583.00	7,417.00	7.23%
01	5035	1,485,702.00	184,338.00	12.41%
01	5210	37,341,759.00	3,923,807.00	10.51%
01	5454	694,557.00	43,063.00	6.20%
01	5630	429,951.00	43,986.00	10.23%
01	5632	17,323.00	1,772.00	10.23%
01	5633	18,453.00	1,888.00	10.23%
01	5810	624,134.00	49,931.00	8.00%
01	6010	97,721.00	9,997.00	10.23%
01	6018	2,073,161.00	212,085.00	10.23%
01	6266	2,000,957.61	204,698.00	10.23%
01	6318	172,897.00	17,687.00	10.23%
01	6332	5,983,453.00	612,107.71	10.23%
01	6333	567,988.00	58,105.00	10.23%
01	6334	2,996,930.00	306,586.00	10.23%

01	6383	771,552.00	78,930.00	10.23%
01	6387	311,019.00	31,818.00	10.23%
01	6388	76,923.00	3,077.00	4.00%
01	6500	16,840,548.00	1,722,787.00	10.23%
01	6520	237,227.00	24,268.00	10.23%
01	6545	680,396.00	69,604.00	10.23%
01	6546	768,928.00	78,661.00	10.23%
01	6680	57,088.00	5,841.00	10.23%
01	6685	65,369.00	6,688.00	10.23%
01	6695	308,843.00	31,596.00	10.23%
01	6762	685,672.95	70,143.00	10.23%
01	6770	423,880.21	4,238.00	1.00%
01	7085	682,313.25	69,801.00	10.23%
01	7311	170,275.06	17,419.00	10.23%
01	7365	1,069,615.00	109,422.00	10.23%
01	7366	5,621,455.00	575,075.00	10.23%
01	7370	891,682.00	91,220.00	10.23%
01	7399	168,135.00	17,200.00	10.23%
01	7412	239,424.72	24,493.00	10.23%
01	7413	89,421.61	9,148.00	10.23%
01	7435	358,167.00	36,641.00	10.23%
01	7810	15,367,085.00	1,454,219.00	9.46%
01	8150	3,875,045.00	396,417.00	10.23%
01	9010	79,755,425.00	8,162,346.00	10.23%
12	5066	165,023.80	16,284.00	9.87%
12	6054	5,642,403.00	577,218.00	10.23%
12	6057	2,026,342.66	204,238.00	10.08%
12	6105	35,020,005.00	356,198.00	1.02%
12	6127	5,661,230.00	399,498.00	7.06%
12	6128	2,452,763.00	248,261.00	10.12%
12	6160	197,619.75	12,380.00	6.26%
12	7810	1,204,112.05	100,935.00	8.38%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and Ending Balances - All Funds

19 10199 0000000
Form L
H8BEAE6WN9(2026-27)

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	632,785.00		1,448,013.31	2,080,798.31
2. State Lottery Revenue	8560	346,322.00		148,666.00	494,988.00
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. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		979,107.00	0.00	1,596,679.31	2,575,786.31
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	34,667.00		0.00	34,667.00
3. Employee Benefits	3000-3999	60,000.00		0.00	60,000.00
4. Books and Supplies	4000-4999	560,836.00		1,415,713.00	1,976,549.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	42,510.00			42,510.00
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			15,637.00	15,637.00
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)		698,013.00	0.00	1,431,350.00	2,129,363.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	281,094.00	0.00	165,329.31	446,423.31

D. COMMENTS:

B5c: Purchase of printed classroom materials from HMH Education Company for Math 180 at Los Padrinos Juvenile Hall (Contract CT26*1035)

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.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		1,122,232.79	-3.00%	1,088,599.42	-3.00%	1,055,975.07
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	199,001,327.00	1.53%	202,037,691.00	2.15%	206,380,560.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,104,890.00	2.45%	2,156,471.00	2.69%	2,214,494.00
4. Other Local Revenues	8600-8799	74,346,855.00	0.00%	74,346,855.00	0.00%	74,346,855.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,000.00	0.00%	99,000.00	0.00%	99,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,899,434.00)	0.50%	(15,979,434.00)	0.75%	(16,099,934.00)
6. Total (Sum lines A1 thru A5c)		259,652,638.00	1.16%	262,660,583.00	1.63%	266,940,975.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,691,004.00		51,052,177.00
b. Step & Column Adjustment				361,173.00		363,747.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,691,004.00	0.71%	51,052,177.00	0.71%	51,415,924.00
2. Classified Salaries						
a. Base Salaries				93,951,747.00		94,607,060.00
b. Step & Column Adjustment				655,313.00		659,884.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	93,951,747.00	0.70%	94,607,060.00	0.70%	95,266,944.00
3. Employee Benefits	3000-3999	79,766,385.00	1.31%	80,815,289.00	1.35%	81,902,336.00
4. Books and Supplies	4000-4999	9,217,813.00	2.75%	9,471,303.00	2.68%	9,725,134.00
5. Services and Other Operating Expenditures	5000-5999	68,825,747.00	0.23%	68,985,869.00	0.24%	69,153,996.00
6. Capital Outlay	6000-6999	1,337,113.00	0.00%	1,337,113.00	0.00%	1,337,113.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,301,969.00	0.00%	1,301,969.00	0.00%	1,301,969.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,068,609.00)	-1.03%	(21,840,445.00)	0.00%	(21,840,445.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		283,023,169.00	0.96%	285,730,335.00	0.89%	288,262,971.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(23,370,531.00)		(23,069,752.00)		(21,321,996.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		145,741,786.54		122,371,255.54		99,301,503.54
2. Ending Fund Balance (Sum lines C and D1)		122,371,255.54		99,301,503.54		77,979,507.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	48,719,421.00		23,776,821.00		3,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	72,919,544.00		72,987,108.00		73,304,808.00
2. Unassigned/Unappropriated	9790	12,290.54		1,817,574.54		454,699.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		122,371,255.54		99,301,503.54		77,979,507.54
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	72,919,544.00		72,987,108.00		73,304,808.00
c. Unassigned/Unappropriated	9790	12,290.54		1,817,574.54		454,699.54
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		72,931,834.54		74,804,682.54		73,759,507.54

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

LCFF calculator used to predict revenues. COLA applied to Mandated Cost Block Grant. OMMA transfer from unrestricted to restricted adjusted based on required minimum calculation.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	9,066,007.00	0.00%	9,066,007.00	0.00%	9,066,007.00
2. Federal Revenues	8100-8299	258,486,951.00	-0.13%	258,142,905.00	0.00%	258,142,905.00
3. Other State Revenues	8300-8599	51,046,772.00	-2.51%	49,763,669.00	0.00%	49,763,669.00
4. Other Local Revenues	8600-8799	92,046,366.00	-1.10%	91,032,064.00	0.00%	91,032,064.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,899,434.00	0.50%	15,979,434.00	0.75%	16,099,934.00
6. Total (Sum lines A1 thru A5c)		426,545,530.00	-0.60%	423,984,079.00	0.03%	424,104,579.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,010,821.00		32,321,349.00
b. Step & Column Adjustment				228,660.00		230,290.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(918,132.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,010,821.00	-2.09%	32,321,349.00	0.71%	32,551,639.00
2. Classified Salaries						
a. Base Salaries				37,925,878.00		37,958,607.00
b. Step & Column Adjustment				262,927.00		264,761.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(230,198.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,925,878.00	0.09%	37,958,607.00	0.70%	38,223,368.00
3. Employee Benefits	3000-3999	43,100,881.00	0.07%	43,132,495.00	1.27%	43,681,470.00
4. Books and Supplies	4000-4999	5,759,361.00	-0.75%	5,716,023.00	0.00%	5,716,023.00
5. Services and Other Operating Expenditures	5000-5999	262,140,828.00	-0.43%	261,005,942.00	-0.15%	260,606,272.00
6. Capital Outlay	6000-6999	2,617,755.00	0.00%	2,617,755.00	0.00%	2,617,755.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,904,735.00	0.00%	41,904,735.00	0.00%	41,904,735.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	19,712,007.00	-1.16%	19,483,843.00	0.00%	19,483,843.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		446,172,266.00	-0.46%	444,140,749.00	0.15%	444,785,105.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(19,626,736.00)		(20,156,670.00)		(20,680,526.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		141,085,677.83		121,458,941.83		101,302,271.83
2. Ending Fund Balance (Sum lines C and D1)		121,458,941.83		101,302,271.83		80,621,745.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	121,458,941.83		101,302,271.83		80,621,745.83
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		121,458,941.83		101,302,271.83		80,621,745.83
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Reductions in B1d and B2d are for staffing costs in restricted programs that are ending in 2026-27.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		1,122,232.79	-3.00%	1,088,599.42	-3.00%	1,055,975.07
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	208,067,334.00	1.46%	211,103,698.00	2.06%	215,446,567.00
2. Federal Revenues	8100-8299	258,486,951.00	-0.13%	258,142,905.00	0.00%	258,142,905.00
3. Other State Revenues	8300-8599	53,151,662.00	-2.32%	51,920,140.00	0.11%	51,978,163.00
4. Other Local Revenues	8600-8799	166,393,221.00	-0.61%	165,378,919.00	0.00%	165,378,919.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,000.00	0.00%	99,000.00	0.00%	99,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		686,198,168.00	0.07%	686,644,662.00	0.64%	691,045,554.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,701,825.00		83,373,526.00
b. Step & Column Adjustment				589,833.00		594,037.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(918,132.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,701,825.00	-0.39%	83,373,526.00	0.71%	83,967,563.00
2. Classified Salaries						
a. Base Salaries				131,877,625.00		132,565,667.00
b. Step & Column Adjustment				918,240.00		924,645.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(230,198.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	131,877,625.00	0.52%	132,565,667.00	0.70%	133,490,312.00
3. Employee Benefits	3000-3999	122,867,266.00	0.88%	123,947,784.00	1.32%	125,583,806.00
4. Books and Supplies	4000-4999	14,977,174.00	1.40%	15,187,326.00	1.67%	15,441,157.00
5. Services and Other Operating Expenditures	5000-5999	330,966,575.00	-0.29%	329,991,811.00	-0.07%	329,760,268.00
6. Capital Outlay	6000-6999	3,954,868.00	0.00%	3,954,868.00	0.00%	3,954,868.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	43,206,704.00	0.00%	43,206,704.00	0.00%	43,206,704.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,356,602.00)	0.00%	(2,356,602.00)	0.00%	(2,356,602.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		729,195,435.00	0.09%	729,871,084.00	0.44%	733,048,076.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(42,997,267.00)		(43,226,422.00)		(42,002,522.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		286,827,464.37		243,830,197.37		200,603,775.37
2. Ending Fund Balance (Sum lines C and D1)		243,830,197.37		200,603,775.37		158,601,253.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740	121,458,941.83		101,302,271.83		80,621,745.83
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	48,719,421.00		23,776,821.00		3,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	72,919,544.00		72,987,108.00		73,304,808.00
2. Unassigned/Unappropriated	9790	12,290.54		1,817,574.54		454,699.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		243,830,197.37		200,603,775.37		158,601,253.37
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	72,919,544.00		72,987,108.00		73,304,808.00
c. Unassigned/Unappropriated	9790	12,290.54		1,817,574.54		454,699.54
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		72,931,834.54		74,804,682.54		73,759,507.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.00%		10.25%		10.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Los Angeles Charter SELPA (LA)						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		34,975,336.00		34,975,336.00		34,975,336.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		729,195,435.00		729,871,084.00		733,048,076.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		729,195,435.00		729,871,084.00		733,048,076.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		729,195,435.00		729,871,084.00		733,048,076.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,583,908.70		14,597,421.68		14,660,961.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,671,000.00		2,671,000.00		2,671,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,583,908.70		14,597,421.68		14,660,961.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
H8BEAE6WN9(2026-27)

Description		2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: (DP)				
Date allocation plan approved by SELPA governance:	6/9/2026			
I. TOTAL SELPA REVENUES				
A. Base Plus Taxes and Excess ERAF				
1. Base Apportionment		(868,157.16)	(251,754.46)	-71.00%
2. Local Special Education Property Taxes		9,065,992.00	9,066,007.00	0.00%
3. Applicable Excess ERAF		0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF		8,197,834.84	8,814,252.54	7.52%
B. Program Specialist/Regionalized Services Apportionment		174,085.58	189,544.37	8.88%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00	0.00%
D. Low Incidence Apportionment		23,820.27	15,358.41	-35.52%
E. Out of Home Care Apportionment		934,552.00	1,090,829.99	16.72%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment		0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment		0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)		9,330,292.69	10,109,985.31	8.36%
I. Federal IDEA Local Assistance Grants - Preschool		0.00	0.00	0.00%
J. Federal IDEA - Section 619 Preschool		0.00	0.00	0.00%
K. Other Federal Discretionary Grants		758,244.00	746,257.00	-1.58%
L. Other Adjustments		1,202,041.00	1,169,692.00	-2.69%
M. Total SELPA Revenues (Sum lines H through L)		11,290,577.69	12,025,934.31	6.51%
II. ALLOCATION TO SELPA MEMBERS				
Los Angeles County Office of Education (DP00)		11,290,577.69	12,025,934.31	6.5%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)		11,290,577.69	12,025,934.31	6.51%

Preparer Name:	Alyssa Martinez
Title:	Financial Operations Consultant
Phone:	(562) 922-8899

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
H8BEAE6WN9(2026-27)

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Los Angeles Charter SELPA (LA)			
Date allocation plan approved by SELPA governance: 5/28/2026			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	27,323,320.39	27,403,858.71	0.29%
2. Local Special Education Property Taxes	0.00	0.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	27,323,320.39	27,403,858.71	0.29%
B. Program Specialist/Regionalized Services Apportionment	278,583.13	285,222.73	2.38%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	333,483.73	321,805.60	-3.50%
E. Out of Home Care Apportionment	487,686.00	594,347.37	21.87%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	28,423,073.25	28,605,234.41	0.64%
I. Federal IDEA Local Assistance Grants - Preschool	0.00	0.00	0.00%
J. Federal IDEA - Section 619 Preschool	0.00	0.00	0.00%
K. Other Federal Discretionary Grants	4,170,154.00	3,627,621.00	-13.01%
L. Other Adjustments	0.00	0.00	0.00%
M. Total SELPA Revenues (Sum lines H through L)	32,593,227.25	32,232,855.41	-1.11%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (LA00)	1,457,675.42	1,592,749.41	9.3%
Jardin de la Infancia (LAA07)	22,498.00	23,241.61	3.3%
Intellectual Virtues Academy (LAA10)	134,042.00	138,314.98	3.2%
ISANA Achernar Academy (LAA12)	441,148.00	445,046.11	0.9%
Westbrook Academy (LAA16)	449,147.00	446,779.22	-0.5%
Heartland Charter (LAA17)	7,341,212.00	6,648,338.05	-9.4%
Lashon Academy (LAA18)	670,606.00	643,785.68	-4.0%
Opportunities for Learning - Duarte (LAA19)	309,754.00	338,879.99	9.4%
Opportunities for Learning - William S. Hart (LAA20)	1,395,418.00	1,529,874.40	9.6%
Soleil Academy Charter (LAA22)	397,216.00	417,468.02	5.1%
Da Vinci RISE High (LAA23)	219,678.00	217,941.50	-0.8%
Granite Mountain Charter (LAA24)	5,069,083.00	5,008,347.30	-1.2%
ICEF Inglewood Elementary Charter Academy (LAA25)	408,317.00	412,779.94	1.1%
International School for Science and Culture (LAA26)	142,002.00	115,175.08	-18.9%
Lashon Academy City (LAA28)	134,453.00	126,219.33	-6.1%
Academia Moderna (LAA31)	417,514.00	421,500.27	1.0%
Blue Ridge Academy (LAA32)	8,025,341.00	8,521,204.03	6.2%
Edward B. Cole Academy (LAA33)	448,724.00	469,547.87	4.6%
Options for Youth-Acton (LAA34)	2,295,377.00	2,512,806.69	9.5%
PREPA TEC - Los Angeles (LAA35)	321,062.00	338,265.07	5.4%
Village Charter Academy (LAA37)	358,260.00	369,914.47	3.3%
Bridges Preparatory Academy (LAA40)	175,464.00	167,382.23	-4.6%
Irvine International Academy (LAA41)	565,539.00	0.00	-100.0%
The SEED School of Los Angeles County (LAA42)	297,048.00	247,286.92	-16.8%
Mayacamas Charter Middle (LAA44)	0.00	0.00	0.0%
Explore Academy (LAA45)	134,832.00	143,414.00	6.4%
Mayacamas Countywide Middle (LAA46)	152,125.00	154,080.29	1.3%
Los Angeles Leadership Academy (LAA47)	386,527.00	384,176.25	-0.6%
Opportunities for Learning - Ridgecrest (LAA48)	210,514.00	229,988.87	9.3%

Description		2025-26 Actual	2026-27 Budget	% Diff.
	Sycamore Creek Community Charter II (LAA49)	212,650.83	168,347.83	-20.8%
	Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	32,593,227.25	32,232,855.41	-1.11%

Preparer Name:	Alyssa Martinez
Title:	Financial Operations Consultant
Phone:	(562) 922-8899

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
H8BEAE6WN9(2026-27)

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	(2,827,524.00)	0.00	(1,915,012.00)				
Other Sources/Uses Detail					99,000.00	0.00		
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	2,822,622.00	0.00	1,915,012.00	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	99,000.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
H8BEAE6WN9(2026-27)

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				
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	(1,998.00)						
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
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
H8BEAE6WN9(2026-27)

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				
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	6,900.00	0.00						
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	2,829,522.00	(2,829,522.00)	1,915,012.00	(1,915,012.00)	99,000.00	99,000.00	0.00	0.00

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAB
H8BEAE6WN9(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,202,840.00)	0.00	(2,356,602.00)				
Other Sources/Uses Detail					99,000.00	0.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,198,440.00	0.00	2,356,602.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	99,000.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAB
H8BEAE6WN9(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	4,400.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,202,840.00	(2,202,840.00)	2,356,602.00	(2,356,602.00)	99,000.00	99,000.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	1,122,233
County Office County Operations Grant ADA Standard Percentage Level:	**1.00%**

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

Fiscal Year	County Operations Grant Funded ADA: Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)	1,138,589.27	1,206,845.22	N/A	Met
Second Prior Year (2024-25)	1,136,555.12	1,192,595.21	N/A	Met
First Prior Year (2025-26)	1,141,408.99	1,156,906.34	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected funded ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2023-24)	773.93	1,116.11	1,206,845.22	0.00
Second Prior Year (2024-25)	560.79	1,068.04	1,192,595.21	0.00
First Prior Year (2025-26)	598.60	1,209.09	1,156,906.34	0.00
Historical Average:	644.44	1,131.08	1,185,448.92	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2026-27) (historical average plus 2%):	**657.33**	**1,153.70**	**1,209,157.90**	**0.00**
1st Subsequent Year (2027-28) (historical average plus 4%):	**670.22**	**1,176.32**	**1,232,866.88**	**0.00**
2nd Subsequent Year (2028-29) (historical average plus 6%):	**683.11**	**1,198.94**	**1,256,575.86**	**0.00**

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Fiscal Year	Average Daily Attendance (Form A, Estimated Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2026-27)	593.53	1,099.11	1,122,232.79	0.00
1st Subsequent Year (2027-28)	593.53	1,099.11	1,088,599.42	0.00
2nd Subsequent Year (2028-29)	593.53	1,099.11	1,055,975.07	0.00
Status:	Met	Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section 1-b Is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data In Step 1a for the two subsequent fiscal years, Step 2b1 f or all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: Hold Harmless

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF	157,927,920.00	160,970,800.00	164,896,497.00	169,212,868.00
b1.	County Operations Grant (informational only)	115,348,812.00	115,585,935.00	116,582,088.00	117,927,801.00
b2.	Alternative Education Grant (informational only)	15,744,255.00	15,955,808.00	164,002,234.00	16,860,761.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement	0.00	0.00	0.00	0.00
d.	Total LCFF (Sum of a or b, and c)	157,927,920.00	160,970,800.00	164,896,497.00	169,212,868.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	1,156,906.34	1,122,232.79	1,088,599.42	1,055,975.07
b.	Prior Year ADA (Funded)		1,156,906.34	1,122,232.79	1,088,599.42
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	115,348,812.00	115,585,935.00	116,582,088.00
b1.	COLA percentage	2.4%	3.1%	3.3%
b2.	COLA amount (proxy for purposes of this criterion)	2,779,906.37	3,536,929.61	3,893,841.74
c.	Total Change (Step 2b2)	2,779,906.37	3,536,929.61	3,893,841.74
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.41%	3.06%	3.34%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.41%	3.06%	3.34%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	2.41%	3.06%	3.34%

III. Alternative Education Grant

Step 1 - Change in Population

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	598.60	593.53	593.53	593.53
b.	Prior Year ADA (Funded)		598.60	593.53	593.53
c.	Difference (Step 1a minus Step 1b)		(5.07)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.85%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	15,744,255.00	15,955,808.00	164,002,234.00
b1.	COLA percentage (Section II-Step 2b1)	2.41%	3.06%	3.34%
b2.	COLA amount (proxy for purposes of this criterion)	379,436.55	488,247.72	5,477,674.62
c.	Total Change (Step 2b2)	379,436.55	488,247.72	5,477,674.62
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.41%	3.06%	3.34%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	1.56%	3.06%	3.34%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	1.56%	3.06%	3.34%

IV. Charter Funded County Program

Step 1 - Change in Population

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	3.97%	6.12%	6.68%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**2.97% to 4.97%**	**5.12% to 7.12%**	**5.68% to 7.68%**

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected local property taxes (Form 01, Objects 8021 - 8089)	185,918,092.00	194,259,376.00	194,259,376.00	194,259,376.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	288,109,608.00	289,661,401.00	292,697,765.00	297,040,634.00
	County Office's Projected Change in LCFF Revenue:		0.54%	1.05%	1.48%
	Standard:		**2.97% to 4.97%**	**5.12% to 7.12%**	**5.68% to 7.68%**
	Status:		Not Met	Not Met	Not Met

2D. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation (required if NOT met)	Increases are due to COLA's. FCMAT LCFF calculator tool used.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	0.54%	1.05%	1.48%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-4.46% to 5.54%**	**-3.95% to 6.05%**	**-3.52% to 6.48%**

3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	335,150,368.00		
Budget Year (2026-27)	338,446,716.00	.98%	Met
1st Subsequent Year (2027-28)	339,886,977.00	.43%	Met
2nd Subsequent Year (2028-29)	343,041,681.00	0.93%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	0.54%	1.05%	1.48%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.46% to 10.54%**	**-8.95% to 11.05%**	**-8.52% to 11.48%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.46% to 5.54%	-3.95% to 6.05%	-3.52% to 6.48%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	304,187,490.00		
Budget Year (2026-27)	258,486,951.00	-15.02%	Yes
1st Subsequent Year (2027-28)	258,142,905.00	-0.13%	No
2nd Subsequent Year (2028-29)	258,142,905.00	0.00%	No

Explanation: (required if Yes)
Federal revenue is reduced by $29 million for Head Start programs as carryover is not budgeted until approved by the federal agency. Other reductions are $5.4 million for GAIN Job Services, $3.4 million for Title I programs, and $2.6 million for 21st Century CA School Leadership.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	69,061,361.00		
Budget Year (2026-27)	53,151,662.00	-23.04%	Yes
1st Subsequent Year (2027-28)	51,920,140.00	-2.32%	No
2nd Subsequent Year (2028-29)	51,978,163.00	0.11%	No

Explanation: (required if Yes)
Reductions in State revenue in the 2026-27 budget include $4.9 million in Performance Tasks Embedded in Learning for Science grant, $2.3 million for Student Support & Enrichment Block grant, $1.9 million for the California Community Schools Partnership Program and other smaller amounts for discontinued or expired programs.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	191,322,931.00		
Budget Year (2026-27)	166,393,221.00	-13.03%	Yes
1st Subsequent Year (2027-28)	165,378,919.00	-0.61%	No
2nd Subsequent Year (2028-29)	165,378,919.00	0.00%	No

Explanation: (required if Yes)
Local revenue is reduced in 2026-27 due to $10.8 million in Community School Initiative funding, $5 million in JJCPA funding, $5 million in CYBHI planned spending, and multiple other program decreases net of increased funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2025-26)	18,444,621.71		
Budget Year (2026-27)	14,977,174.00	-18.80%	Yes
1st Subsequent Year (2027-28)	15,187,326.00	1.40%	No
2nd Subsequent Year (2028-29)	15,441,157.00	1.67%	No

Explanation: (required if Yes)
Reductions correspond to decreases in revenue.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2025-26)	383,138,398.66		
Budget Year (2026-27)	330,966,575.00	-13.62%	Yes
1st Subsequent Year (2027-28)	329,991,811.00	-0.29%	No
2nd Subsequent Year (2028-29)	329,760,268.00	-0.07%	No

Explanation: (required if Yes)
Reductions correspond to decreases in revenue.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Section 4B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	564,571,782.00		
Budget Year (2026-27)	478,031,834.00	-15.33%	Not Met
1st Subsequent Year (2027-28)	475,441,964.00	-0.54%	Met
2nd Subsequent Year (2028-29)	475,499,987.00	0.01%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2025-26)	401,583,020.37		
Budget Year (2026-27)	345,943,749.00	-13.85%	Not Met
1st Subsequent Year (2027-28)	345,179,137.00	-0.22%	Met
2nd Subsequent Year (2028-29)	345,201,425.00	0.01%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 4B if NOT met)
Federal revenue is reduced by $29 million for Head Start programs as carryover is not budgeted until approved by the federal agency. Other reductions are $5.4 million for GAIN Job Services, $3.4 million for Title I programs, and $2.6 million for 21st Century CA School Leadership.

Explanation: Other State Revenue (linked from 4B if NOT met)	Reductions in State revenue in the 2026-27 budget include $4.9 million in Performance Tasks Embedded in Learning for Science grant, $2.3 million for Student Support & Enrichment Block grant, $1.9 million for the California Community Schools Partnership Program and other smaller amounts for discontinued or expired programs.
Explanation: Other Local Revenue (linked from 4B if NOT met)	Local revenue is reduced in 2026-27 due to $10.8 million in Community School Initiative funding, $5 million in JJCPA funding, $5 million in CYBHI planned spending, and multiple other program decreases net of increased funding.

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation: Books and Supplies (linked from 4B if NOT met)	Reductions correspond to decreases in revenue.
Explanation: Services and Other Exps (linked from 4B if NOT met)	Reductions correspond to decreases in revenue.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	283,023,169.00	8,490,695.07	8,500,000.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves[1] as a percentage of total expenditures and other financing uses[2], in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	67,041,996.50	69,493,711.00	78,160,156.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,619,170.84	608,831.96	1,246,773.54
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	68,661,167.34	70,102,542.96	79,406,929.54
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	670,419,965.03	694,937,111.73	781,601,559.37
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	24,501,670.94	27,458,787.95	31,039,200.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	694,921,635.97	722,395,899.68	812,640,759.37
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	9.90%	9.70%	9.80%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.30%**	**3.20%**	**3.30%**

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

[2] A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	(1,618,071.45)	290,810,037.73	0.56%	Met
Second Prior Year (2024-25)	15,453,439.44	280,982,105.67	N/A	Met
First Prior Year (2025-26)	(2,676,564.47)	260,192,789.47	1.03%	Met
Budget Year (2026-27) (Information only)	(23,370,531.00)	283,023,169.00		

6C. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	County Office Total Expenditures and Other Financing Uses [2]	
1.7%	0	to $7,913,999
1.3%	$7,914,000	to $19,788,999
1.0%	$19,789,000	to $89,047,000
0.7%	$89,047,001	and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

[2] A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	729,195,435.00
County Office's Fund Balance Standard Percentage Level:	**0.70%**

7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves? Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Los Angeles Charter SELPA (LA)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	34,975,336.00	34,975,336.00	34,975,336.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	120,522,551.28	134,840,514.75	N/A	Met
Second Prior Year (2024-25)	131,160,749.21	133,222,443.30	N/A	Met
First Prior Year (2025-26)	148,354,687.27	148,418,351.01	N/A	Met
Budget Year (2026-27) (Information only)	145,741,786.54			

[3] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	198,631,889.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses[2]:

Percentage Level[3]	County Office Total Expenditures and Other Financing Uses [3]	
5% or $90,000 (greater of)	0	to $7,913,999
4% or $396,000 (greater of)	$7,914,000	to $19,788,999
3% or $792,000 (greater of)	$19,789,000	to $89,047,000
2% or $2,671,000 (greater of)	$89,047,001	and over

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

[2] A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

[3] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	729,195,435.00	729,871,084.00	733,048,076.00
County Office's Reserve Standard Percentage Level:	**2.00%**	**2.00%**	**2.00%**

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	729,195,435.00	729,871,084.00	733,048,076.00
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	34,975,336.00	34,975,336.00	34,975,336.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	729,195,435.00	729,871,084.00	733,048,076.00
4.	Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	14,583,908.70	14,597,421.68	14,660,961.52
6.	Reserve Standard - by Amount (From percentage level chart above)	2,671,000.00	2,671,000.00	2,671,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**14,583,908.70**	**14,597,421.68**	**14,660,961.52**

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	72,919,544.00	72,987,108.00	73,304,808.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	12,290.54	1,817,574.54	454,699.54
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	72,931,834.54	74,804,682.54	73,759,507.54
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	10.00%	10.25%	10.06%
County Office's Reserve Standard (Section 8A, Line 7):	**14,583,908.70**	**14,597,421.68**	**14,660,961.52**
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources? — No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — Yes

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Forest Reserve revenue is contingent upon it being awarded annually. If, for some reason, budgeted funds are not received, no funds will be passed through to districts and funds used for LACOE's Outdoor Ed program will be replaced by the General Fund or related services will be discontinued.

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20, 000**

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(16,514,596.00)			
Budget Year (2026-27)	(15,899,434.00)	(615,162.00)	(3.7%)	Met
1st Subsequent Year (2027-28)	(15,979,434.00)	80,000.00	.5%	Met
2nd Subsequent Year (2028-29)	(16,099,934.00)	120,500.00	.8%	Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2025-26)	99,000.00			
Budget Year (2026-27)	99,000.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	99,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	99,000.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the county school service fund operational budget? No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. [1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments? Yes

(If No, skip item 2 and sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	varies	Fund 01-12, Objects 8011-8290-8590-8689-8699	Funds 01-12, Objects 5600,7438,7439	23,598,249
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				23,786,577
Other Long-term Commitments (do not include OPEB):				
Net Pension Liabilities				297,804,366
TOTAL:				345,189,192

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	5,687,843	5,716,857	4,444,465	3,649,768
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Net Pension Liabilities	62,259,210	60,709,189	60,709,189	60,709,189
Total Annual Payments:	67,947,053	66,426,046	65,153,654	64,358,957
Has total annual payment increased over prior year (2025-26)?		**No**	**No**	**No**

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the county office's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Employees that retire from the Office on or after attaining age 55 with at least 10 years of service are eligible for the benefit. The benefit is received for 5 years, or until age 65, whichever occurs first. The maximum annual contribution by the Office under this program is $3,004 per year for retirees with 10 years of service, and $6,000 for retirees with 20 years of service.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or	Self-Insurance Fund	Government Fund
	government fund	10,934,911	0

4.	OPEB Liabilities	
	a. Total OPEB liability	14,446,931.00
	b. OPEB plan(s) fiduciary net position (if applicable)	15,990,050.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	(1,543,119.00)
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2025

		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions	(2026-27)	(2027-28)	(2028-29)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,344,042.00	1,344,042.00	1,344,042.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,628,053.00	1,628,053.00	1,628,053.00
	d. Number of retirees receiving OPEB benefits	147.00	147.00	147.00

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)" — Yes

2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

The Office is self-insured for workers' compensation losses up to $500,000 per occurrence. An insurance policy is purchased to cover claims in excess of $500,000. The Office is also self-insured for general liability claims up to $500,000 and employment practice liability claims up to $500,000. An insurance policy is purchased for claims in excess of self-insured amounts up to $1,000,000. For claims between $1,000,000 and $5,000,000 the Office participates in the Schools Excess Liability Fund consortium. Actuarial valuations are obtained annually.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	24,354,000.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	13,072,841.00	13,072,841.00	13,072,841.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	206.15	202.15	202.15	202.15

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits	

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,884,847	4,040,241	4,201,851
3.	Percent of H&W cost paid by employer	90.9%	90.9%	90.9%
4.	Percent projected change in H&W cost over prior year	8.1%	4.0%	4.0%

Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		Yes		
	If Yes, amount of new costs included in the budget and MYPs	886,473	886,473	886,473

If Yes, explain the nature of the new costs:

3% salary increase for 2024-25 is included in the budget and MYP.

Certificated (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified (non-management) FTE positions	597.64	698.80	698.80	698.80

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

CSEA has settled for 2024-25, 2025-26, and 2026-27 (see multiyear in #4 below). SEIU has settled for 2024-25 but not for the other two years (see one year agreement in #4 below)

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: Jul 01, 2024 End Date: Jun 30, 2027

4. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	1,829,321	1,829,321	1,829,321
% change in salary schedule from prior year	3.0%		
or			
Multiyear Agreement			
Total cost of salary settlement	128,426	261,156	397,880
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	3.0%	3.0%

Identify the source of funding that will be used to support multiyear salary commitments:

Vacancy savings will be used to support increases, or reduction in services expenditures.

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 630,353

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	**Budget Year** (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	10,436,173	10,853,620	11,287,764
3. Percent of H&W cost paid by employer	78.2%	78.2%	78.2%
4. Percent projected change in H&W cost over prior year	8.1%	4.0%	4.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	1,957,747	1,957,747	1,957,747

If Yes, explain the nature of the new costs:

3% salary increases for 2024-25 are included in the budget and MYP.

Classified (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	998.00	841.64	841.64	841.64

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
	Total cost of salary settlement	5,556,251	11,313,806	17,244,098
	% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	3.0%	3.0%

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	20,928,426	21,765,563	22,636,186
3.	Percent of H&W cost paid by employer	88.0%	88.0%	88.0%
4.	Percent projected change in H&W cost over prior year	8.1%	4.0%	4.0%

Management/Supervisor/Confidential Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 16, 2026

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A.6. The County previously offered uncapped, lifetime benefits to two former Board members and one former Superintendent.
A.8. Mr. David Hart became the Chief Financial Officer in August 2025.

End of County Office Budget Criteria and Standards Review

SACS Web System - SACS V15
5/19/2026 10:12:41 AM 19-10199-0000000

Budget, July 1
Budget 2026-27
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. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **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, 2024, 2025, and current year (2026) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		($105,210.00)
12	0000	($1,788,361.00)
Explanation: Negative balance due to Fair Market Value adjustments from prior year. Current year entry will either increase or decrease the amount at year end.		
Total of negative resource balances for Fund 12		($1,788,361.00)

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, 2024, 2025, and current year (2026) revenues have been applied to reduce the negative balance.			
12	0000	9790	($1,788,361.00)
Explanation: Negative balance due to Fair Market Value adjustments from prior year. Current year entry will either increase or decrease the amount at year end.			

SACS Web System - SACS V15
5/19/2026 10:16:10 AM 19-10199-0000000

Budget, July 1
Estimated Actuals 2025-26
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, 2024, 2025, and current year (2026) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		($105,210.00)
12	0000	($1,788,361.00)
Explanation: Negative balance due to Fair Market Value adjustments from prior year. Current year entry will either increase or decrease the amount at year end.		
Total of negative resource balances for Fund 12		($1,788,361.00)

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, 2024, 2025, and current year (2026) revenues have been applied to reduce the negative balance.			
12	0000	9790	($1,788,361.00)
Explanation: Negative balance due to Fair Market Value adjustments from prior year. Current year entry will either increase or decrease the amount at year end.			

LACOE FY 2025-26
Budget Report - Estimated Actuals
As of April 1, 2026

Grand Total Summary
Restricted and Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	277,193,359	297,242,700	297,242,700		297,242,700
REVENUES					
LCFF Sources	204,677,129	207,013,522	206,515,542	0	206,515,542
LCFF Transfers	0	0	0	0	0
Federal Revenue	267,385,594	303,751,509	303,788,189	399,301	304,187,490
Other State Revenue	57,140,928	67,739,816	69,061,361	0	69,061,361
Other Local Revenue	162,788,359	216,966,021	195,488,932	(4,166,001)	191,322,931
Interfund Transfers In	99,000	99,000	99,000	0	99,000
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	0	0	0	0	0
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	692,091,010	795,569,868	774,953,024	(3,766,700)	771,186,324
EXPENDITURES					
Certificated Salaries	77,701,466	84,835,132	85,643,050	(1,345,685)	84,297,365
Classified Salaries	123,848,689	141,671,325	143,468,242	164,074	143,632,316
Employee Benefits	115,456,773	126,579,432	127,504,748	(806,825)	126,697,923
Books and Supplies	15,113,025	18,523,367	17,939,416	505,205	18,444,621
Services and Other Operating Expenditures	350,212,512	465,678,093	408,355,187	(25,216,788)	383,138,399
Capital Outlay	2,098,193	4,148,384	4,426,817	541,494	4,968,311
Other Outgo - Excluded Indirect Costs Transfers	41,813,884	41,816,920	41,814,872	0	41,814,872
Other Outgo - Transfer of Indirect Costs	(3,178,833)	(3,416,359)	(3,505,200)	1,586,358	(1,918,842)
Interfund Transfers Out	11,500,000	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	(15,793,689)	(19,473,406)	0	(19,473,406)
Current Year Expenditure	734,565,709	864,042,605	806,173,726	(24,572,167)	781,601,559
Net of Current Year Revenue & Expenditures	(42,474,699)	(68,472,737)	(31,220,702)	20,805,467	(10,415,235)
Projected Ending Balance--Surplus/(Deficit)	234,718,660	228,769,963	266,021,998	20,805,467	286,827,465

County School Service Fund	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 1/31/2026	Budget Revisions	Estimated Actuals as of 4/1/2026
Total Revenues & Other Financing Sources	692,091,010	795,569,868	774,953,024	(3,766,700)	771,186,324
Total Expenditures & Other Financing Uses	734,565,709	864,042,605	806,173,726	(24,572,167)	781,601,559
Net Increase / (Decrease) in Fund Balance	(42,474,699)	(68,472,737)	(31,220,702)	20,805,467	(10,415,235)
Estimated Beginning Fund Balance	277,193,359	297,242,700	297,242,700	-	297,242,700
Ending Fund Balance	**234,718,660**	**228,769,963**	**266,021,998**	**20,805,467**	**286,827,465**
Non spendable (petty cash/stores/prepaids)	720,000	720,000	720,000	-	720,000
Restricted	101,994,617	82,243,030	124,428,914	16,656,764	141,085,678
Assigned (Technology Investment)	35,500,000	35,000,000	36,000,000	(2,000,000)	34,000,000
Assigned (Part O carryover)	4,500,000	4,500,000	3,500,000	-	3,500,000
Assigned (Differentiated Assistance)	13,512,102	12,980,280	12,981,688	8,153,748	21,135,436
Assigned (Specialized High School carryover)	4,349,800	4,216,055	4,279,421	-	4,279,421
Unrealized Indirect Costs	500,000	-	1,000,000	-	1,000,000
Unsettled Negotiations	-	-	1,700,000	-	1,700,000
Reserve for Economic Uncertainties	73,456,571	86,404,260	80,617,373	(2,457,217)	78,160,156
Unassigned/Unappropriated	185,570	2,706,338	794,602	452,172	1,246,774
Total	234,718,660	228,769,963	266,021,998	20,805,467	286,827,465

Total Available Reserve by Amount	79,406,930
Total Available Reserve by Percentage	10.16%

LACOE FY 2025-26
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Restricted Totals
Summary

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	128,838,673	148,566,817	148,824,349		148,824,349
REVENUES					
LCFF Sources	8,676,723	8,676,723	9,066,008	0	9,066,008
LCFF Transfers	0	0	0	0	0
Federal Revenue	267,385,594	303,747,937	303,784,617	399,301	304,183,918
Other State Revenue	54,673,127	65,272,015	66,497,742	0	66,497,742
Other Local Revenue	48,839,669	102,843,764	121,573,836	(4,166,001)	117,407,835
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	9,390,000	9,390,000	9,390,000	0	9,390,000
Contributions - to fund LACOE SELPA	5,825,644	6,482,702	7,124,596	0	7,124,596
Current Year Revenue	394,790,757	496,413,141	517,436,799	(3,766,700)	513,670,099
EXPENDITURES					
Certificated Salaries	31,056,312	35,105,586	35,713,593	(570,786)	35,142,807
Classified Salaries	37,450,702	42,785,608	44,374,204	(437,172)	43,937,032
Employee Benefits	41,429,996	46,291,788	47,720,231	(916,879)	46,803,352
Books and Supplies	7,165,430	9,881,082	9,641,579	364,438	10,006,017
Services and Other Operating Expenditures	277,552,056	393,767,860	339,699,939	(17,244,335)	322,455,604
Capital Outlay	200,000	294,942	315,920	0	315,920
Other Outgo - Excluded Indirect Costs Transfers	6,310,126	6,310,126	41,308,078	0	41,308,078
Other Outgo - Transfer of Indirect Costs	20,470,192	28,299,938	23,058,690	(1,618,730)	21,439,960
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	421,634,814	562,736,930	541,832,234	(20,423,465)	521,408,770
Net of Current Year Revenue & Expenditures	(26,844,057)	(66,323,789)	(24,395,435)	16,656,765	(7,738,671)
Projected Ending Balance--Surplus/(Deficit)	101,994,616	82,243,028	124,428,914	16,656,765	141,085,678

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Services to Designated Agencies
Part S - Fund 01.7 - Restricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	126,334,271	142,821,106	143,078,638		143,078,638
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	30,333,031	41,861,893	42,202,145	0	42,202,145
Other Local Revenue	28,867,350	33,227,924	73,823,531	402,497	74,226,028
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	9,390,000	9,390,000	9,390,000	0	9,390,000
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	68,590,381	84,479,817	125,415,676	402,497	125,818,173
EXPENDITURES					
Certificated Salaries	9,656,336	11,509,993	12,316,718	(468,020)	11,848,698
Classified Salaries	6,117,544	8,880,517	9,070,477	(475,427)	8,595,050
Employee Benefits	12,623,895	15,116,509	15,386,652	(545,949)	14,840,704
Books and Supplies	1,103,633	1,675,668	1,806,249	195,093	2,001,343
Services and Other Operating Expenditures	53,707,462	95,360,195	61,235,749	(13,559,913)	47,675,836
Capital Outlay	0	0	20,978	0	20,978
Other Outgo - Excluded Indirect Costs Transfers	3,030,205	3,030,205	38,029,181	0	38,029,181
Other Outgo - Transfer of Indirect Costs	6,475,113	11,095,849	7,840,473	(1,200,052)	6,640,421
Interfund Transfers Out		0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	92,714,188	146,668,936	145,706,477	(16,054,269)	129,652,210
Net of Current Year Revenue & Expenditures	(24,123,807)	(62,189,119)	(20,290,801)	16,456,766	(3,834,037)
Projected Ending Balance--Surplus/(Deficit)	102,210,464	80,631,987	122,787,837	16,456,766	139,244,601

Budget adjustments to align with grant letters or contracts	Revenue	Expenditures
MTSS-CA SUMS- COE PHASE 3	150,000	150,000
Mental Health Student Services Act (MHSSA)	252,497	252,497
LCFF Multiplier grant carryover to 2026-27		(6,024,012)
SBHIP grants carryover to 2026-27		(5,867,484)
CSPP, Prop 28, LREBG, OMMA/RMMA grants carryover to 2026-27		(4,565,270)
Total	402,497	(16,054,269)

LACOE FY 2025-26
Budget Report - Estimated Actuals
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LACOE SELPA AND CHARTER SELPA

Part C - Fund 01.3 - Restricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	1,651,148	2,535,306	2,535,306		2,535,306
REVENUES					
LCFF Sources	8,676,723	8,676,723	9,066,008	0	9,066,008
LCFF Transfers	0	0	0	0	0
Federal Revenue	116,271	116,271	116,271	0	116,271
Other State Revenue	2,739,078	2,739,078	2,739,078	0	2,739,078
Other Local Revenue	300,000	300,000	300,000	0	300,000
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	0	0	0	0	0
Contributions - to fund LACOE SELPA	5,825,644	6,482,702	7,124,596	0	7,124,596
Current Year Revenue	17,657,716	18,314,774	19,345,953	0	19,345,953
EXPENDITURES					
Certificated Salaries	7,398,239	7,627,969	7,460,497	21,768	7,482,217
Classified Salaries	1,972,109	2,169,145	2,639,741	(518,950)	2,120,791
Employee Benefits	4,490,933	4,676,272	5,124,804	(392,796)	4,732,008
Books and Supplies	43,954	61,704	56,204	17,500	73,704
Services and Other Operating Expenditures	2,278,560	2,314,743	2,433,722	872,478	3,306,236
Capital Outlay	0	0	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0	0	0
Other Outgo - Transfer of Indirect Costs	1,655,164	1,655,164	1,812,227	0	1,812,239
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	17,838,959	18,504,997	19,527,195	0	19,527,195
Net of Current Year Revenue & Expenditures	(181,243)	(190,223)	(181,242)	(0)	(181,242)
Projected Ending Balance--Surplus/(Deficit)	1,469,905	2,345,083	2,354,064	(0)	2,354,064

Includes adjustments that net to zero

LACOE FY 2025-26
Budget Report - Estimated Actuals
As of April 1, 2026

HEADSTART - CHILD DEVELOPMENT / STATE PRESCHOOL

Fund 01.2 - Restricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	0	0	0	0	0
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	201,641,179	233,731,919	233,731,919	0	233,731,919
Other State Revenue	3,000,072	0	0	0	0
Other Local Revenue	0	0	0	0	0
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other		0	0	0	0
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	204,641,251	233,731,919	233,731,919	0	233,731,919
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	13,099,332	14,191,604	14,943,042	411,147	15,354,189
Employee Benefits	8,129,309	8,858,053	9,178,189	45,511	9,223,700
Books and Supplies	790,360	677,027	727,040	40,148	767,188
Services and Other Operating Expenditures	176,906,215	203,792,845	202,672,282	(454,066)	202,218,216
Capital Outlay	200,000	294,942	294,942	0	294,942
Other Outgo - Excluded Indirect Costs Transfers	1,826,878	1,826,878	1,825,854	0	1,825,854
Other Outgo - Transfer of Indirect Costs	3,689,157	4,090,570	4,090,570	(42,740)	4,047,830
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	204,641,251	233,731,919	233,731,919	0	233,731,919
Net of Current Year Revenue & Expenditures	0	0	0	0	0
Projected Ending Balance--Surplus/(Deficit)	0	0	0	0	0

LACOE FY 2025-26
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As of April 1, 2026

SPECIAL PROJECTS and EDUCATIONAL PROGRAMS *
Part B - Funds 01.2 and Part C - Funds 01.3 Restricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	853,254	3,210,404	3,210,404		3,210,404
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	65,628,144	69,899,747	69,936,427	399,301	70,335,728
Other State Revenue	18,600,946	20,671,044	21,556,519	0	21,556,519
Other Local Revenue	19,672,319	69,315,840	47,450,305	(4,568,498)	42,881,807
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other		0	0	0	0
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	103,901,409	159,886,631	138,943,251	(4,169,197)	134,774,054
EXPENDITURES					
Certificated Salaries	14,001,737	15,967,624	15,936,378	(124,486)	15,811,892
Classified Salaries	16,261,717	17,544,342	17,720,944	146,058	17,867,002
Employee Benefits	16,185,859	17,640,954	18,030,586	(23,646)	18,006,940
Books and Supplies	5,227,483	7,466,683	7,052,086	111,697	7,163,783
Services and Other Operating Expenditures	44,659,819	92,300,077	73,358,186	(4,102,870)	69,255,316
Capital Outlay	0	0	0	0	-
Other Outgo - Excluded Indirect Costs Transfers	1,453,043	1,453,043	1,453,043	0	1,453,043
Other Outgo - Transfer of Indirect Costs	8,650,758	11,458,355	9,315,420	(375,950)	8,939,470
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	106,440,416	163,831,078	142,866,643	(4,369,197)	138,497,446
Net of Current Year Revenue & Expenditures	(2,539,007)	(3,944,447)	(3,923,392)	200,000	(3,723,392)
Projected Ending Balance--Surplus/(Deficit)	(1,685,753)	(734,043)	(712,988)	200,000	(512,988)

	Revenue	Expenditures
Beginning balance carryovers or adjust budget to reflect available funds		
Juvenile Justice Realignment Block Grant (JJRBG)	11,794	11,794
Creative AWARE Project	399,301	399,301
Budget adjustments to align with grant letters or contracts		
JJCPA - Student Behavior Support Counselor-LPJCS	67,170	67,170
JJCPA - Student Behavior Support Counselor	176,340	176,340
CYBHI grants carryover to 2026-27	(4,823,802)	(4,823,802)
College & Career Access Pathways grants carryover to 2026-27		(199,999)
Total	(4,169,197)	(4,369,197)

LACOE FY 2025-26
Budget Report - Estimated Actuals
As of April 1, 2026

Unrestricted Totals
Summary

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	148,354,686	148,675,883	148,418,351		148,418,351
REVENUES					
LCFF Sources	196,000,406	198,336,799	197,449,534	0	197,449,534
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	3,572	3,572	0	3,572
Other State Revenue	2,467,801	2,467,801	2,563,619	0	2,563,619
Other Local Revenue	113,948,690	114,122,257	73,915,096	0	73,915,096
Interfund Transfers In	99,000	99,000	99,000	0	99,000
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	(9,390,000)	(9,390,000)	(9,390,000)	0	(9,390,000)
Contributions - to fund LACOE SELPA	(5,825,644)	(6,482,702)	(7,124,596)	0	(7,124,596)
Current Year Revenue	297,300,253	299,156,727	257,516,225	0	257,516,225
EXPENDITURES					
Certificated Salaries	46,645,154	49,729,546	49,929,457	(774,899)	49,154,558
Classified Salaries	86,397,987	98,885,717	99,094,038	601,246	99,695,284
Employee Benefits	74,026,777	80,287,644	79,784,517	110,054	79,894,571
Books and Supplies	7,947,595	8,642,285	8,297,837	140,767	8,438,604
Services and Other Operating Expenditures	72,660,456	71,910,233	68,655,248	(7,972,453)	60,682,795
Capital Outlay	1,898,193	3,853,442	4,110,897	541,494	4,652,391
Other Outgo - Excluded Indirect Costs Transfers	35,503,758	35,506,794	506,794	0	506,794
Other Outgo - Transfer of Indirect Costs	(23,649,025)	(31,716,297)	(26,563,890)	3,205,088	(23,358,802)
Interfund Transfers Out	11,500,000	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	(15,793,689)	(19,473,406)	0	(19,473,406)
Current Year Expenditure	312,930,895	301,305,675	264,341,492	(4,148,703)	260,192,789
Net of Current Year Revenue & Expenditures	(15,630,642)	(2,148,948)	(6,825,267)	4,148,703	(2,676,564)
Projected Ending Balance--Surplus/(Deficit)	132,724,043	146,526,936	141,593,084	4,148,703	145,741,787

LACOE FY 2025-26
Budget Report - Estimated Actuals
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Business & Educational Services
Part A - Fund 01.4 - Unrestricted
(Excludes BEST)

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	288,794,407	280,796,955	280,796,955		280,796,955
REVENUES					
LCFF Sources	196,000,406	198,336,799	197,449,534	0	197,449,534
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	3,572	3,572	0	3,572
Other State Revenue	1,624,494	1,624,494	1,720,312	0	1,720,312
Other Local Revenue	22,444,362	22,444,362	23,086,218	0	23,086,218
Interfund Transfers In	0	0		0	0
Contributions-LCFF ADA Allocations	(15,626,421)	(15,626,421)	(15,626,421)	0	(15,626,421)
Contributions-Encroachment/Other	(33,253,447)	(35,961,622)	(36,667,388)	(815,484)	(37,482,872)
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	171,189,394	170,821,184	169,965,827	(815,484)	169,150,343
EXPENDITURES					
Certificated Salaries	16,296,060	17,649,257	17,659,952	(575,985)	17,083,967
Classified Salaries	70,967,672	80,603,348	80,540,278	342,472	80,882,750
Employee Benefits	51,925,313	56,803,435	56,443,493	(14,000)	56,429,493
Books and Supplies	5,656,454	5,786,507	5,485,476	(43,587)	5,441,889
Services and Other Operating Expenditures	28,843,647	28,424,150	28,332,351	(8,377,020)	19,955,331
Capital Outlay	1,163,593	1,003,442	972,897	541,494	1,514,391
Other Outgo - Excluded Indirect Costs Transfers	322,058	325,094	325,094	0	325,094
Other Outgo - Transfer of Indirect Costs	(31,543,333)	(39,668,143)	(34,156,275)	3,163,124	(30,993,151)
Interfund Transfers Out	11,500,000	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	(15,793,689)	(19,473,406)	0	(19,473,406)
Current Year Expenditure	155,131,464	135,133,401	136,129,860	(4,963,502)	131,166,358
Net of Current Year Revenue & Expenditures	16,057,930	35,687,783	33,835,967	4,148,018	37,983,985
Projected Ending Balance--Surplus/(Deficit)	304,852,337	316,484,738	314,632,922	4,148,018	318,780,940

Includes adjustments that net to zero	Revenue	Expenditures
Various chargebacks and Indirect		3,022,409
Vacation Payout Lumpsum for ABD Director		35,504
Increase contributions to Ed Programs	(815,484)	
Differentiated Assistance spending carryover to 2026-27		(8,787,134)
SEIU 3% Retro		665,969
Reduce chargeback to RMMA/OMMA		100,000
Total	(815,484)	(4,963,252)

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Business & Educational Services
Part A - BEST - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	(56,287,672)	(49,975,348)	(49,975,348)		(49,975,348)
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	0	0	0	0	0
Other Local Revenue	1,822,487	1,822,487	1,180,631	0	1,180,631
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other		0	0	0	0
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	1,822,487	1,822,487	1,180,631	0	1,180,631
EXPENDITURES					
Certificated Salaries	148,596	157,646	162,946	0	162,946
Classified Salaries	4,988,448	6,986,154	7,223,634	99,650	7,323,284
Employee Benefits	3,136,350	3,579,027	3,393,310	18,765	3,412,075
Books and Supplies	61,000	165,300	194,800	39,897	234,697
Services and Other Operating Expenditures	25,683,344	25,482,427	24,868,117	(149,455)	24,718,662
Capital Outlay	729,600	2,845,000	3,133,000	0	3,133,000
Other Outgo - Excluded Indirect Costs Transfers	0	0	0	0	0
Other Outgo - Transfer of Indirect Costs	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	34,747,338	39,215,554	38,975,807	8,857	38,984,664
Net of Current Year Revenue & Expenditures	(32,924,851)	(37,393,067)	(37,795,176)	(8,857)	(37,804,033)
Projected Ending Balance--Surplus/(Deficit)	(89,212,523)	(87,368,415)	(87,770,524)	(8,857)	(87,779,381)

	Revenue	Expenditures
SEIU 3% Retro		8,857

LACOE FY 2025-26
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Entrepreneurial & Designated Services
Part O - Fund 01.8 - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	58,811,226	60,306,334	60,048,802		60,048,802
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	531,652	531,652	531,652	0	531,652
Other Local Revenue	69,908,306	70,081,873	29,874,712	0	29,874,712
Interfund Transfers In	99,000	99,000	99,000	0	99,000
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	1,923,707	1,923,707	1,923,707	0	1,923,707
Contributions - to fund LACOE SELPA	0	0	0	0	0
Current Year Revenue	72,462,665	72,636,232	32,429,071	0	32,429,071
EXPENDITURES					
Certificated Salaries	6,339,549	6,479,590	6,582,590	269,332	6,851,922
Classified Salaries	6,811,414	7,318,795	7,339,884	64,564	7,404,448
Employee Benefits	6,527,814	6,933,185	6,977,204	66,801	7,044,005
Books and Supplies	890,037	982,867	991,280	133,682	1,124,962
Services and Other Operating Expenditures	12,002,425	12,276,472	9,758,222	143,059	9,901,281
Capital Outlay	5,000	5,000	5,000	0	5,000
Other Outgo - Excluded Indirect Costs Transfers	35,000,000	35,000,000	0	0	0
Other Outgo - Transfer of Indirect Costs	3,213,928	3,271,466	2,912,005	41,964	2,953,969
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	70,790,167	72,267,375	34,566,185	719,402	35,285,587
Net of Current Year Revenue & Expenditures	1,672,498	368,857	(2,137,114)	(719,402)	(2,856,516)
Projected Ending Balance--Surplus/(Deficit)	60,483,724	60,675,191	57,911,688	(719,402)	57,192,286

	Revenue	Expenditures
Budget adjustments to align with grant letters or contracts		
STEM Math		76,000
Multilngl Academic Support(MAS)		5,237
District Network Services		384,109
Literacy T&TA Program		100,000
Budget adjustments for RUBB		
Phys Ed & Comprehensive Health-RUBB		5,507
STEM Science-RUBB		6,797
Nutrition and Wellness Programs-RUBB		3,000
Professional Development Center-RUBB		39,782
STEM Math-RUBB		2,136
Learning Acceleration and Academic Support-RUBB		7,654
SEIU 3% Retro		89,180
Total	-	719,402

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Juvenile Court Schools
Part C - Fund 01.3 - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	(127,222,172)	(127,222,172)	(127,222,172)		(127,222,172)
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	102,968	102,968	102,968	0	102,968
Other Local Revenue	2,117,457	2,117,457	2,117,457	0	2,117,457
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	14,262,287	14,262,287	14,262,287	0	14,262,287
Contributions-Encroachment/Other	15,308,060	17,223,268	18,171,632	32,114	18,203,746
Contributions - to fund LACOE SELPA	(4,645,286)	(5,168,960)	(6,006,523)	0	(6,006,523)
Current Year Revenue	27,145,486	28,537,020	28,647,821	32,114	28,679,935
EXPENDITURES					
Certificated Salaries	13,618,974	14,510,086	14,653,561	(442,697)	14,210,864
Classified Salaries	1,675,208	1,848,694	1,858,914	81,502	1,940,416
Employee Benefits	6,793,436	7,084,473	7,105,438	38,532	7,143,970
Books and Supplies	685,240	898,015	846,840	26,147	872,987
Services and Other Operating Expenditures	1,976,484	1,799,608	1,786,924	328,630	2,115,554
Capital Outlay	0	0	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0	0	0
Other Outgo - Transfer of Indirect Costs	2,396,144	2,396,144	2,396,144	0	2,396,144
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	27,145,486	28,537,020	28,647,821	32,114	28,679,935
Net of Current Year Revenue & Expenditures	0	0	0	0	0
Projected Ending Balance--Surplus/(Deficit)	(127,222,172)	(127,222,172)	(127,222,172)	0	(127,222,172)

	Revenue	Expenditures
Contributions - RTSA Stipend		(1,133)
M&R Goodyear Vehicle Repairs - Maintenance Contract Services Chargeback Los Padrinos		2,950
Saturday Summit on 2/21/26		(5,734)
Saturday Math Content Academy 3/14/26		(9,880)
SEIU 3% Retro		45,911
Increased contribution from Part A	32,114	
Total	32,114	32,114

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Alternative Education Programs
(County Community Schools and Independent Study)
Part C - Fund 01.3 - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	(20,527,122)	(20,527,122)	(20,527,122)		(20,527,122)
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	25,614	25,614	25,614	0	25,614
Other Local Revenue	1,533,630	1,533,630	1,533,630	0	1,533,630
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	1,364,134	1,364,134	1,364,134	0	1,364,134
Contributions-Encroachment/Other	4,549,830	4,862,442	4,796,551	26,047	4,822,598
Contributions - to fund LACOE SELPA	(333,985)	(371,437)	(314,521)	0	(314,521)
Current Year Revenue	7,139,223	7,414,383	7,405,408	26,047	7,431,455
EXPENDITURES					
Certificated Salaries	2,559,538	2,689,277	2,696,237	34,857	2,731,094
Classified Salaries	595,642	665,066	657,709	144	657,853
Employee Benefits	1,503,730	1,566,354	1,555,420	(8,954)	1,546,466
Books and Supplies	197,411	249,404	248,971	(22,838)	226,133
Services and Other Operating Expenditures	1,478,220	1,439,600	1,442,389	22,838	1,465,227
Capital Outlay	0	0	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	181,700	181,700	181,700	0	181,700
Other Outgo - Transfer of Indirect Costs	622,982	622,982	622,982	0	622,982
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	7,139,223	7,414,383	7,405,408	26,047	7,431,455
Net of Current Year Revenue & Expenditures	0	0	0	0	0
Projected Ending Balance--Surplus/(Deficit)	(20,527,122)	(20,527,122)	(20,527,122)	0	(20,527,122)

	Revenue	Expenditures
Contributions - RTSA Stipend		1,133
Saturday Summit on 2/21/26		5,734
Saturday Math Content Academy 3/14/26		9,880
SEIU 3% Retro		9,300
Increased contribution from Part A	26,047	
Total	26,047	26,047

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LACHSA
Part C - Fund 01.3 - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	0	0	0		0
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	99,014	99,014	99,014	0	99,014
Other Local Revenue	8,847,380	8,847,380	8,847,380	0	8,847,380
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	2,081,850	2,562,205	2,385,498	11,070	2,396,568
Contributions - to fund LACOE SELPA	(686,834)	(764,367)	(651,799)	0	(651,799)
Current Year Revenue	10,341,410	10,744,232	10,680,093	11,070	10,691,163
EXPENDITURES					
Certificated Salaries	4,562,707	4,806,695	4,768,386	0	4,768,386
Classified Salaries	781,388	852,546	887,587	7,502	895,089
Employee Benefits	2,179,990	2,265,891	2,251,195	3,568	2,254,763
Books and Supplies	286,610	329,885	322,923	0	322,923
Services and Other Operating Expenditures	1,584,663	1,543,163	1,503,950	0	1,503,950
Capital Outlay	0	0	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0	0	0
Other Outgo - Transfer of Indirect Costs	946,052	946,052	946,052	0	946,052
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	10,341,410	10,744,232	10,680,093	11,070	10,691,163
Net of Current Year Revenue & Expenditures	0	0	0	0	0
Projected Ending Balance--Surplus/(Deficit)	0	0	0	0	0

	Revenue	Expenditures
SEIU 3% Retro		11,070
Increased contribution from Part A	11,070	
Total	11,070	11,070

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I-POLY
Part C - Fund 01.3 - Unrestricted

	Adopted Budget as of 07/01/2025	First Interim Budget as of 10/31/2025	Second Interim Budget as of 01/31/2026	Budget Revisions	Estimated Actuals as of 04/01/2026
Beginning Balance	4,786,019	5,297,237	5,297,237		5,297,237
REVENUES					
LCFF Sources	0	0	0	0	0
LCFF Transfers	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Other State Revenue	84,059	84,059	84,059	0	84,059
Other Local Revenue	7,275,068	7,275,068	7,275,068	0	7,275,068
Interfund Transfers In	0	0	0	0	0
Contributions-LCFF ADA Allocations	0	0	0	0	0
Contributions-Encroachment/Other	0	0	0	746,253	746,253
Contributions - to fund LACOE SELPA	(159,539)	(177,938)	(151,753)	0	(151,753)
Current Year Revenue	7,199,588	7,181,189	7,207,374	746,253	7,953,627
EXPENDITURES					
Certificated Salaries	3,119,730	3,436,995	3,405,785	(60,406)	3,345,379
Classified Salaries	578,215	611,114	586,032	5,412	591,444
Employee Benefits	1,960,144	2,055,279	2,058,457	5,342	2,063,799
Books and Supplies	170,843	230,307	207,547	7,466	215,013
Services and Other Operating Expenditures	1,091,673	944,813	963,295	59,495	1,022,790
Capital Outlay	0	0	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0	0	0
Other Outgo - Transfer of Indirect Costs	715,202	715,202	715,202	0	715,202
Interfund Transfers Out	0	0	0	0	0
Other Uses	0	0	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0	0	0
Current Year Expenditure	7,635,807	7,993,710	7,936,318	17,309	7,953,627
Net of Current Year Revenue & Expenditures	(436,219)	(812,521)	(728,944)	728,944	0
Projected Ending Balance--Surplus/(Deficit)	4,349,800	4,484,716	4,568,293	728,944	5,297,237

	Revenue	Expenditures
SEIU 3% Retro		17,309
Adjustment to Part A Contribution	746,253	
	746,253	17,309

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OTHER FUNDS

Fund	Title	Beginning Reserves	Revenues	Revenues and Beginning Reserves	Other Restatement and Expenditures	Projected Ending Reserves
17.0	Special Reserve for Other Than Capital Outlay	229,482,455	0	229,482,455	0	229,482,455
67.1	Retiree Health Benefit Fund	11,868,693	326,500	12,195,193	718,650	11,476,543
67.3	Workers' Compensation	**18,210,582**	5,834,901	24,045,483	6,953,128	17,092,355
67.8	Other Claims	**4,500,041**	6,230,096	10,730,137	9,717,010	1,013,127
	Estimated Actuals Budget as of 04/01/2026	264,061,770	12,391,497	276,453,267	17,388,788	259,064,479
	Second Interim Budget as of 01/31/2026	264,061,770	10,994,997	275,056,767	16,574,718	258,482,049
	Increase (Decrease)	0	1,396,500	1,396,500	814,070	582,430
	FACILITIES AND CAPITAL OUTLAY					
35.2	County School Facilities - Modernization	95,033	2,500	97,533	5,821	91,712
35.3	County School Facilities - New Construction	18,183,206	466,500	18,649,706	1,223,878	17,425,828
	Estimated Actuals Budget as of 04/01/2026	18,278,239	469,000	18,747,239	1,229,699	17,517,540
	Second Interim Budget as of 01/31/2026	18,278,239	0	18,278,239	6,775,399	11,502,840
	Increase (Decrease)	0	469,000	469,000	(5,545,700)	6,014,700
	SELPA PASS - THROUGH					
10.0	Special Education Pass Through	(2,363)	31,041,563	31,039,200	31,039,200	0
	Estimated Actuals Budget as of 04/01/2026	(2,363)	31,041,563	31,039,200	31,039,200	0
	Second Interim Budget as of 01/31/2026	(2,363)	31,039,200	31,036,837	31,039,200	(2,363)
	Increase (Decrease)	0	2,363	2,363	0	2,363
	CHILD DEVELOPMENT / STATE PRESCHOOL					
12.0	Child Development/State Preschool	12,213,113	80,221,509	92,434,622	90,544,298	1,890,324
	Estimated Actuals Budget as of 04/01/2026	12,213,113	80,221,509	92,434,622	90,544,298	1,890,324
	Second Interim Budget as of 01/31/2026	12,213,113	95,212,934	107,426,047	108,840,254	(1,414,207)
	Increase (Decrease)	0	(14,991,425)	(14,991,425)	(18,295,956)	3,304,531
	FOREST RESERVE FUND					
16.0	Forest Reserve Fund	0	660,000	660,000	660,000	0
	Estimated Actuals Budget as of 04/01/2026	0	660,000	660,000	660,000	0
	Second Interim Budget as of 01/31/2026	0	660,000	660,000	660,000	0
	Increase (Decrease)	0	0	0	0	0
	SPECIAL RESERVE FUND - CAPITAL OUTLAY PROJECT					
40.0	Special Reserve Fund - Capital Outlay Projects	44,470,381	2,734,773	47,205,154	3,386,223	43,818,931
	Estimated Actuals Budget as of 04/01/2026	44,470,381	2,734,773	47,205,154	3,386,223	43,818,931
	Second Interim Budget as of 01/31/2026	44,470,381	0	44,470,381	12,089,354	32,381,027
	Increase (Decrease)	0	2,734,773	2,734,773	(8,703,131)	11,437,904

		Beg. Reserves	Revenue	Expenditures
Beginning balance carryovers or adjust budget to reflect available funds				
40.0	RDA funds- Guidepost Solutions LLC Purchase with HS			(1,998)
67.3	Other Restricted Local (Fund 67)			1,089,070
67.3	Beginning Balance (moved to 7.8 to cover negative balance)	(860,489)		
67.8	Beginning Balance (moved from 67.3 to cover negative balance)	860,489		
67.1	Align with misc income received		1,500	
	Align with projected current year OPEB expenditures			(275,000)
35.2	Align with projected current year capital expenditures			(80,000)
35.3	Align with projected current year capital expenditures			(5,465,700)
12.0	Align with projected current year revenue & expenditures		(14,991,425)	(14,991,425)
12.0	UPK Co-Wide Planning & Capacity Building grant carryover to 2026-27			(1,516,170)
	CSPP ARPA AB110 grant carryover to 2026-27			(1,788,361)
40.0	Align with projected current year capital expenditures			(8,701,133)

Board Meeting – June 9, 2026

Item V. Reports / Study Topics

C. Report on Board Policy (BP)/ Administrative Regulation (AR) 5125 (Student Records); and BP/AR/Exhibit (E) 5125.1 (Release of Directory Information) (Enclosure)

These Board Polices reflect changes to bring them into compliance with Education Code and other appropriate statutes, regulations and court decisions.

Report on Board Policies

#	Title	Executive Cabinet
1.	BP/AR 5125 Student Records	Dr. Maricela Ramirez and Mr. Mario Marcos
2.	BP/AR/E 5125.1 Release of Directory Information	Ms. Vibiana Andrade

Students BP 5125(a)

STUDENT RECORDS

~~The County Board recognizes the importance of keeping accurate, comprehensive student records as required by law. The County Superintendent or designee shall ensure that LACOE administrative regulation and school site procedures for maintaining the confidentiality of student records are consistent with state and federal law.~~

~~The County Superintendent or designee shall establish regulations governing the identification, description, collection, and security of student records, as well as timely access for authorized persons. These regulations shall ensure parental rights to review, inspect, and copy student records while maintaining the confidentiality of student records consistent with state and federal law.~~

~~*(cf. 3580 - LACOE Records)*~~
~~*(cf. 4040 - Employee Use of Technology)*~~
~~*(cf. 5125.1 - Release of Directory Information)*~~
~~*(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)*~~
~~*(cf. 5125.3 - Challenging Student Records)*~~

~~The County Superintendent or designee shall designate a certificated employee to serve as custodian of records with responsibility for student records at LACOE level. At each school, the principal or a certificated designee shall act as custodian of records for students enrolled at that school. The custodian of records shall be responsible for implementing Board policy and administrative regulation regarding student records. (5 CCR 431)~~

The County Board of Education recognizes the importance of keeping accurate, comprehensive student records as required by law.

If student records containing covered information which is not subject to the California Consumer Privacy Act are under the control of the operator of a website, online service or application, or mobile application, and the student's parent/guardian or the student, if 18 years of age or older, requests deletion of such records, the operator shall be provided documentation that the student has not been enrolled at LACOE for at least 60 days. (Business and Professions Code 22584)

~~All appropriate personnel shall receive training regarding LACOE policies and procedures for gathering and handling sensitive student information.~~

(cf. 4131 - Staff Development)

~~LACOE shall not collect or solicit social~~ Social security numbers or the last four digits of social security numbers of students or their parents/guardians shall not be collected or solicited, unless otherwise required to do so by state or federal law. (Education Code 49076.7)

The immigration or citizenship status of a student or a student's family member may only be collected and disclosed in accordance with LACOE Board Policy/Administrative Regulation 1445 –Response to Immigration Enforcement.

The ~~No information or documents regarding the citizenship or~~ immigration or citizenship status of a student ~~or~~ a ~~their~~ student's family member~~s~~ ~~shall~~ may only be collected and disclosed in accordance with County Board Policy/Administrative Regulation 1445 – Response to Immigration Enforcement. ~~except as required by state or federal law or as required to administer a state or federally supported educational program. The County Superintendent or designee shall not disclose student records to a person, agency, or organization for immigration enforcement purposes without parental consent, a court order, or judicial subpoena. If a LACOE employee receives such a request, he/she shall immediately report the request to the Office of the General Counsel. (Education Code 234.7)~~

(cf. 4050 - "Safe Locations" Policy)

STUDENT RECORDS (continued)

The County Superintendent or designee shall not compile a list, registry, or database based on students' national origin, ethnicity, or religious belief, practice, or affiliation, nor shall the County Superintendent or designee disclose student information to federal government authorities for the purpose of compiling such a list, registry, or database for purposes of immigration enforcement. Such information may only be compiled or exchanged with other local, state, or federal agencies if the information is aggregated and is not personally identifiable. (Government Code 8310.3)

Protocols shall be developed to comply with a court's restraining order that prohibits a party from accessing specified records and information pertaining to a student. (Family Code 6323.5)

Students Records from Social Media

~~The County Superintendent or designee may gather and maintain information~~ Information from the social media of any enrolled LACOE student may be gathered and maintained, provided that ~~LACOE first notifies~~ the students and parents/guardians are first notified about the proposed program, ~~offers~~ offered an opportunity for public comment at a regularly scheduled County Board meeting, and gathers only information that directly pertains to school safety or student safety. (Education Code 49073.6)

Contract for Digital Storage, Management, and Retrieval of Student Records

~~The County Superintendent or designee may enter into a~~ A contract may be entered into with a third party for the digital storage, management, and retrieval of student records and/or ~~to authorize~~ a third party provider of digital software may be authorized to access, store, and use student records, provided that the contract meets the requirements of Education Code 49073.1 and other applicable state and federal laws.

(cf. 0450 - Comprehensive Safety Plan)
(cf. 5131.2 - Bullying)
(cf. 5145.6 - Parental Notifications)
(cf. 9322 - Agenda/Meeting Materials)
(cf. 9323 - Meeting Conduct)

STUDENT RECORDS (continued)

Legal Reference:
EDUCATION CODE
234.7 Student protections relating to immigration and citizenship status
17604 Contracts
48201 Student records for transfer students who have been suspended/expelled
48904-48904.3 Withholding grades, diplomas, or transcripts
48918 Rules governing expulsion procedures
49060-49079 Student records
49091.14 Parental review of curriculum
51747 Independent study programs
56050 Surrogate parents
56055 Foster parents
CODE OF CIVIL PROCEDURE
1985.3 Subpoena duces tecum
6552 Caregiver's authorization affidavit
FAMILY CODE
3025 Access to records by noncustodial parents
GOVERNMENT CODE
6252-6260 Inspection of public records
HEALTH AND SAFETY CODE
120440 Immunizations; disclosure of information
WELFARE AND INSTITUTIONS CODE
681 Truancy petitions
16010 Health and education records of a minor
CODE OF REGULATIONS, TITLE 5
430-438 Individual student records
16020-16027 Destruction of records of school districts
UNITED STATES CODE, TITLE 20
1232g Family Educational Rights and Privacy Act
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.67 Family Educational Rights and Privacy
300.501 Opportunity to examine records for parents of student with disability
Management Resources:
CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS
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
FEDERAL REGISTER
Final Rule and Analysis of Comments and Changes, Family Educational Rights and Privacy, December 9, 2008, Vol. 73, No. 237, pages 74806-74855
U.S. DEPARTMENT OF EDUCATION PUBLICATIONS
IDEA and FERPA Confidentiality Provisions, 2014
Joint Guidance on the Application of the Family Educational Rights and Privacy Act (FERPA) and the Health Insurance Portability and Accountability Act of 1996 IHIPAA) to Student Health Records, 2008
Balancing Student Privacy and School Safety: A Guide to the Family Educational Rights and Privacy Act for Elementary and Secondary Schools, October 2007
California Department of Education: http://www.cde.ca.gov
U.S. Department of Education, Family Policy Compliance Office, http://www.ed.gov/policy/gen/guid/fpco/index.html

Students AR 5125(a)

STUDENT RECORDS

Definitions

Student means any individual who is or has been in attendance at a LACOE school and regarding whom LACOE maintains student records. (34 CFR 99.3)

Attendance includes, but is not limited to, attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunication technologies for students who are not physically present in the classroom, and the period during which a person is working under a work-study program. (34 CFR 99.3)

Student records are any items of information (in handwriting, print, tape, film, computer, or other medium) gathered within or outside LACOE that are directly related to an identifiable student and maintained by LACOE, required to be maintained by an employee in the performance of the employee's duties, or maintained by a party acting for LACOE. Any information maintained for the purpose of second-party review is considered a student record. Student records include the student's health record. (34 CFR 99.3; Education Code 49061, 49062; 5 CCR 430)

Student records do not include: (34 CFR 99.3; Education Code 49061, 49062)

1. Directory information

(cf. 5125.1 - Release of Directory Information)

2. Informal notes compiled by a school officer or employee that remain in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a substitute

3. Records of the law enforcement unit of LACOE, subject to the provisions of 34 CFR 99.8

(cf. 3515 - Campus Security)
(cf. 3515.3 - LACOE Police/Security Department)

4. Records created or received by LACOE after an individual is no longer a student in attendance and that are not directly related to the individual's attendance as a student

5. Grades on peer-graded papers before they are collected and recorded by a teacher

Mandatory permanent student records are those records that are maintained in perpetuity and that schools have been directed to compile by state law, regulation, or administrative directive. (5 CCR 430)

STUDENT RECORDS (continued)

Mandatory interim student records are those records that the schools are directed to compile and maintain for stipulated periods of time and are then destroyed in accordance with state law, regulation, or administrative directive. (5 CCR 430)

Permitted student records are those records having clear importance only to the current educational process of the student. (5 CCR 430)

Access means a personal inspection and review of a record, an accurate copy of a record or receipt of an accurate copy of a record, an oral description or communication of a record, and a request to release a copy of any record. (Education Code 49061)

Disclosure means to permit access to, or the release, transfer, or other communication of, personally identifiable information contained in student records to any party, except the party that provided or created the record, by any means including oral, written, or electronic. (34 CFR 99.3)

Personally identifiable information includes, but is not limited to: (34 CFR 99.3)

1. The student's name

2. The name of the student's parent/guardian or other family members

3. The address of the student or student's family

4. A personal identifier, such as the student's social security number, student number, or biometric record (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting)

5. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name

6. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty

7. Information requested by a person who LACOE reasonably believes knows the identity of the student to whom the student record relates

Adult student is a person who is or was enrolled in school and who is at least 18 years of age. (5 CCR 430)

Parent/guardian means a natural parent, an adopted parent, legal guardian, surrogate parent, or foster parent. (Education Code 49061, 56050, 56055)

STUDENT RECORDS (continued)

School officials and employees are officials or employees whose duties and responsibilities to LACOE, whether routine or as a result of special circumstances, require that they have access to student records. *School officials and employees* include contractors, consultants, parent volunteers at LACOE, or other parties to whom LACOE has outsourced LACOE functions and who perform services for which LACOE would otherwise use employees.

Legitimate educational interest is an interest held by any school official, employee, contractor, or consultant whose official duties, responsibilities, or contractual obligations to LACOE, whether routine or as a result of special circumstances, require access to information contained in student records.

School officials and employees are officials or employees, including teachers, whose duties and responsibilities to LACOE, whether routine or as a result of special circumstances, require access to student records. (34 CFR 99.31)

Contractor or consultant is anyone with a formal written agreement or contract with LACOE regarding the provision of services or functions outsourced by LACOE. Contractor or consultant shall not include a volunteer or other party. (Education Code 49076)

Custodian of records is the employee responsible for the security of student records maintained by LACOE and for devising procedures for assuring that access to such records is limited to authorized persons. (5 CCR 433)

County placing agency means the county social service department or county probation department. (Education Code 49061)

Persons Granted Access Without Prior Written Consent

The following persons or agencies shall have absolute access to any and all student records in accordance with law:

1. Parents/guardians of students younger than age 18. (Education Code 49069)

   Access to student records and information shall not be denied to a parent because he/she is not the child's custodial parent. (Family Code 3025)

2. An adult student age 18 or older or a student under the age of 18 who attends a postsecondary institution, in which case the student alone shall exercise rights related to his/her student records and grant consent for the release of records. (34 CFR 99.3, 99.5)

3. Parents/guardians of an adult student with disabilities who is age 18 years or older and has been declared conserved under state law. (Education Code 56041.5)

STUDENT RECORDS (continued)

In addition, the following persons or agencies shall have access to those particular records that are relevant to their legitimate educational interest or legally authorized purpose: (34 CFR 99.31; Education Code 49076)

1. Parents/guardians of a student 18 years of age or older who is a dependent student age 18 or older

2. Students who are age 16 or older or who have completed the 10th grade

3. School officials and employees (consistent with criteria defined by LACOE)

4. Members of a school attendance review board (SARB) appointed pursuant to Education Code 48321 and any volunteer aide age 18 or older who has been investigated, selected, and trained by the SARB to provide follow-up services to a referred student

(cf. 5113.1 - Truancy)

5. Officials and employees of other public schools, school systems, or postsecondary institutions where the student intends or is directed to enroll, including local, county, or state correctional facilities where educational programs leading to high school graduation are provided, or where the student is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer

   Unless the annual parent/guardian notification issued pursuant to Education Code 48980 includes a statement that LACOE may disclose students' personally identifiable information to officials of another school, school system, or postsecondary institution where the student seeks or intends to enroll, the County Superintendent or designee shall, when such a disclosure is made, make a reasonable attempt to notify the parent/guardian or adult student at the last known address, provide a copy of the record that is disclosed, and give the parent/guardian or adult student an opportunity for a hearing to challenge the record. (34 CFR 99.34)

6. Federal, state, and local officials, as needed for program audits or compliance with law

7. The Student Aid Commission, for the purpose of providing the grade point average (GPA) of all LACOE students in grade 12 to the Cal Grant postsecondary financial aid program, except when students opt out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9)

   No later than January 1 each year, the County Superintendent or designee shall notify each student in grade 11, and the student's parents/guardians if the student is under age 18 years, that the student's GPA will be forwarded to the Student Aid Commission on October 1 unless the student opts out within a period of time specified in the notice, which shall not be less than 30 days. (Education Code 69432.9)

STUDENT RECORDS (continued)

Students' social security numbers shall not be included in the submitted information unless the Student Aid Commission deems it necessary to complete the financial aid application and the County Superintendent or designee obtains permission from the student's parent/guardian, or from the adult student, to submit the social security number. (Education Code 69432.9)

8. Any county placing agency acting as an authorized representative of a state or local educational agency that is required to audit or evaluate a state or federally supported education program pursuant to item #6 above. (Education Code 49076)

9. Unless otherwise instructed by the court, the County Superintendent or designee shall, prior to disclosing a record pursuant to a court order or subpoena, give the parent/guardian or adult student at least three days' notice of the name of the requesting agency and the specific record requested, if lawfully possible within the requirements of the judicial order. (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

10. Any district attorney who is participating in or conducting a truancy mediation program or participating in the presentation of evidence in a truancy petition or a prosecuting agency for consideration against a parent/guardian for failure to comply with compulsory education laws

    In such cases, the judge or probation officer shall certify in writing to the County Superintendent or designee that the information will be used only for truancy purposes. Upon releasing student information to a judge or probation officer, the County Superintendent or designee shall inform, or provide written notification to, the student's parent/guardian within 24 hours. (Education Code 49076)

11. Any probation officer, district attorney, or counsel of record for a student who is a minor for the purposes of conducting a criminal investigation or an investigation in regards to declaring the minor a ward of the court or involving a violation of a condition of probation, subject to evidentiary rules specified in Welfare and Institutions Code 701 (Education Code 49076)

    When disclosing records for these purposes, the County Superintendent or designee shall obtain written certification from the recipient of the records that the information will not be disclosed to another party without prior written consent of the student's parent/guardian or the holder of the student's educational rights, unless specifically authorized by state or federal law. (Education Code 49076)

STUDENT RECORDS (continued)

12. Any judge or probation officer for the purpose of conducting a truancy mediation program for a student or for the purpose of presenting evidence in a truancy petition pursuant to Welfare and Institutions Code 681

    Upon releasing student information to a judge or probation officer in such cases, the County Superintendent or designee shall inform, or provide written notification to, the student's parent/guardian within 24 hours. (Education Code 49076)

13. Any county placing agency for the purpose of fulfilling educational case management responsibilities required by the juvenile court or by law pursuant to Welfare and Institutions Code 16010 and to assist with the school transfer or enrollment of a student

(cf. 6173.1 - Education for Foster Youth)

14. A foster family agency with jurisdiction over a currently enrolled or former student; short-term residential treatment program staff responsible for the education or case management of a student; or a caregiver who has direct responsibility for the care of a student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family, as defined. (Education Code 49076)

    Such individuals shall have access to the student's current or most recent records of grades, transcripts, attendance, discipline, online communication on platforms established by schools for students and parents/guardians, and any individualized education program (IEP) or Section 504 plan developed and maintained by LACOE. (Education Code 49069.3)

(cf. 6159 - Individualized Education Program)

15. A student age 14 years or older who is both a homeless student and an unaccompanied minor as defined in 42 USC 11434a (Education Code 49076)

(cf. 6173 - Education for Homeless Children)

16. An individual who completes items 1-4 of the caregiver's authorization affidavit pursuant to Family Code 6552 and signs the affidavit for the purpose of enrolling a minor in school (Education Code 49076)

17. A caseworker or other representative of a state or local child welfare agency or tribal organization that has legal responsibility in accordance with state or tribal law for the care and protection of a student, provided that the individual is authorized by the agency or organization to receive records and the information is directly related to providing assistance to address the student's educational needs (Education Code 49076; 20 USC 1232(g))

STUDENT RECORDS (continued)

18. Appropriate law enforcement authorities, in circumstances where Education Code 48902 requires that LACOE provide special education and disciplinary records of a student with disabilities who is suspended or expelled for committing an act violating Penal Code 245 Education Code 48902, 49076).

19. Designated peace officers or law enforcement agencies in cases where LACOE is authorized by law to assist law enforcement in investigations of suspected criminal conduct or kidnapping and a written parental consent, lawfully issued subpoena, or court order is submitted to LACOE, or information is provided indicating that an emergency exists in which the student's information is necessary to protect the health or safety of the student or other individuals. (Education Code 49076.5)

    In such cases, the County Superintendent or designee shall provide information about the identity and location of the student as it relates to the transfer of that student's records to another public school district in California or any other state or to a California private school. (Education Code 49076.5)

    When disclosing such records, the County Superintendent or designee shall obtain written certification by the recipient of the records as described in item #12 above. (Education Code 49076)

When authorized by law to assist law enforcement in investigations of suspected kidnapping, the County Superintendent or designee shall provide information about the identity and location of the student as it relates to the transfer of that student's records to another public school district or California private school. The information shall be released only to designated peace officers, federal criminal investigators, and federal law enforcement officers whose names have been submitted in writing by their law enforcement agency in accordance with the procedures specified in Education Code 49076.5. (Education Code 49076.5)

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

In addition, the parent/guardian or adult student may provide written consent for access to be granted to persons, agencies, or organizations not afforded access rights by law. The written consent shall specify the records to be released and the party or parties to whom they may be released. (Education Code 49075)

(cf. 5021 - Noncustodial Parents)

STUDENT RECORDS (continued)

The County Superintendent or designee may release information from a student's records to the following: (34 CFR 99.31, 99.36; Education Code 49076)

1. Appropriate persons, including parents/guardians of a student, in an emergency, if the health and safety of the student or other persons are at stake

   When releasing information to any such appropriate person, the County Superintendent or designee shall record information about the threat to the health or safety of the student or any other person that formed the basis for the disclosure and the person(s) to whom the disclosure was made. (Education Code 49076; 34 CFR 99.32)

   Unless it would further endanger the health or safety of the student or other persons, the County Superintendent or designee shall inform the parent/guardian or adult student within one week of the disclosure that the disclosure was made, of the articulable and significant threat to the health or safety of the student or other individuals that formed the basis for the disclosure, and of the parties to whom the disclosure was made.

2. Accrediting associations in order to carry out their accrediting functions

3. Under the conditions specified in Education Code 49076 and 34 CFR 99.31, organizations conducting studies on behalf of educational institutions or agencies for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction, provided that:

   a. The study is conducted in a manner that does not permit personal identification of students or parents/guardians by individuals other than representatives of the organization who have legitimate interests in the information.

   b. The information is destroyed when no longer needed for the purposes for which the study is conducted.

   c. LACOE enters into a written agreement with the organization that includes the information in 34 CFR 99.31.

4. Officials and employees of private schools or school systems where the student is enrolled or intends to enroll subject to the rights of parents/guardians as provided in Education Code 49068 and in compliance with 34 CFR 99.34 (Education Code 49076; 34 CFR 99.31, 99.34)

5. Agencies or organizations in connection with the student's application for or receipt of financial aid

STUDENT RECORDS (continued)

However, information permitting the personal identification of a student or his/her parents/guardians for these purposes may be disclosed only as may be necessary to determine the eligibility of the student for financial aid, determine the amount of financial aid, determine the conditions that will be imposed regarding the financial aid, or enforce the terms or conditions of the financial aid.

6. County elections officials for the purpose of identifying students eligible to register to vote and offering such students an opportunity to register

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

The County Superintendent or designee may release information specified in law regarding a student's immunization record to local health departments operating countywide or regional immunization information and reminder systems and the California Department of Public Health. Prior to releasing such information, the County Superintendent or designee shall notify the parent/guardian of his/her rights in accordance with law. (Health and Safety Code 120440)

Persons Granted Access With Prior Written Consent

Persons, agencies, or organizations not afforded access rights by law may be granted access only through written permission of the parent/guardian or adult student, or by judicial order. (Education Code 49075)

Only a parent/guardian having legal custody of the student may consent to the release of records to others. Either parent may grant consent if both parents notify LACOE, in writing, that such an agreement has been made. (Education Code 49061)

(cf. 5021 - Noncustodial Parents)

Any person or agency granted access is prohibited from releasing information to another person or agency without written permission from the parent/guardian or adult student. (Education Code 49076)

Access to Records by Authorized Persons

Student records shall be maintained in a central file at the school attended by the student or, when records are maintained in different locations, a notation shall be placed in the central file indicating where other records may be found. Parents/guardians shall be notified of the location of student records if not centrally located. (Education Code 49069; 5 CCR 433)

The custodian of records shall be responsible for the security of student records and shall assure that access is limited to authorized persons. (5 CCR 433)

STUDENT RECORDS (continued)

The custodian of records shall develop reasonable methods, including physical, technological, and administrative controls, to ensure that school officials and employees obtain access to only those student records in which they have legitimate educational interests. (34 CFR 99.31)

To inspect, review, or obtain copies of student records, authorized persons shall submit a request to the custodian of records. For those individuals for whom the law requires that access be granted based on a legitimate educational interest, the request shall specify such interest involved. Prior to granting the request, the custodian of records shall authenticate the individual's identity.

When required by law, the parent/guardian shall provide a signed and dated written consent before LACOE discloses the student record. Such consent may be given through electronic means in those cases where it can be authenticated. LACOE's consent form shall specify the records that may be disclosed, state the purpose of the disclosure, and identify the party or class of parties to whom the disclosure may be made. Upon request by the parent/guardian, LACOE shall provide him/her a copy of the records disclosed. (34 CFR 99.30)

If the parent/guardian refuses to provide written consent for the release of student information, the County Superintendent or designee shall not release the information, unless it is otherwise subject to release based on a court order or a lawful subpoena.

Within five business days following the date of request, a parent/guardian or other authorized person shall be granted access to inspect, review, and obtain copies of student records during regular school hours. (Education Code 49069)

Qualified certificated personnel shall be available to interpret records when requested. (Education Code 49069)

The custodian of records or the County Superintendent or designee shall prevent the alteration, damage, or loss of records during inspection. (5 CCR 435)

Access Log

A log shall be maintained for each student's record that lists all persons, agencies, or organizations requesting or receiving information from the records and the legitimate educational interest of the requester. (Education Code 49064)

In every instance of inspection by persons who do not have assigned educational responsibility, the custodian of records shall make an entry in the log indicating the record inspected, the name of the person granted access, the reason access was granted, and the time and circumstances of inspection. (5 CCR 435)

STUDENT RECORDS (continued)

The log does not need to include record of access by: (Education Code 49064)

1. Parents/guardians or adult students

2. Students who are 16 years of age or older or who have completed the 10th grade

3. Parties obtaining LACOE-approved directory information

(cf. 5125.1 - Release of Directory Information)

4. Parties who provide written parental consent, in which case the consent notice shall be filed with the record pursuant to Education Code 49075

5. School officials and employees who have a legitimate educational interest

The log shall be accessible only to the parent/guardian, adult student, dependent adult student, student age who is 16 years or older or who has completed the 10th grade, custodian of records, and certain state/federal officials. (Education Code 49064; 5 CCR 432)

De-Identification of Records

The County Superintendent or designee may release information from a student record without prior consent of the parent/guardian or adult student after the removal of all personally identifiable information, provided that he/she has made a reasonable determination that the student's identity is not personally identifiable, whether through single or multiple releases, and taking into account other reasonably available information. (34 CFR 99.31)

The County Superintendent or designee may release de-identified student data from education records for the purpose of educational research in accordance with the conditions specified in 34 CFR 99.31.

Duplication of Student Records

To provide copies of any student record, LACOE shall charge a reasonable fee not to exceed the actual cost of providing the copies. No charge shall be made for providing up to two transcripts or up to two verifications of various records for any former student. No charge shall be made to locate or retrieve any student record. (Education Code 49065)

(cf. 3260 - Fees and Charges)

Changes to Student Records

No additions except routine updating shall be made to a student's record after high school graduation or permanent departure without prior consent of the parent/guardian or adult student. (5 CCR 437)

STUDENT RECORDS (continued)

Only a parent/guardian having legal custody of the student or a student who is 18 years of age or is attending an institution of postsecondary education may challenge the content of a record or offer a written response to a record. (Education Code 49061)

A student's legal name or gender as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed with proper documentation. However, at the written request of a student or, if appropriate, his/her parents/guardians, LACOE shall use the student's preferred name and pronouns consistent with his/her gender identity on all other school-related documents.

(cf. 5145.3 - Nondiscrimination/Harassment

Any request to change a student's legal name in the student's mandatory permanent student record shall be accompanied with legal documentation.

Any challenge to the content of a student's record shall be filed in accordance with the process specified in AR 5125.3 - Challenging Student Records. (Education Code 49070)

(cf. 5125.3 - Challenging Student Records)

Retention and Destruction of Student Records

All anecdotal information and assessment reports maintained as student records shall be dated and signed by the individual who originated the data. (5 CCR 431)

The following *mandatory permanent student records* shall be kept indefinitely: (5 CCR 432, 437)

1. Legal name of student

2. Date and place of birth and method of verifying birth date

(cf. 5111 - Admission)

3. Sex of student

4. Name and address of parent/guardian of minor student

    a. Address of minor student if different from the above

    b. Annual verification of parent/guardian's name and address and student's residence

STUDENT RECORDS (continued)

(cf. 5111.1 - District Residency)
(cf. 5111.12 - Residency Based on Parent/Guardian Employment)
(cf. 5111.13 - Residency for Homeless Children)

5. Entrance and departure dates of each school year and for any summer session or other extra session

6. Subjects taken during each year, half-year, summer session, or quarter, and marks or credits given

(cf. 5121 - Grades/Evaluation of Student Achievement)

7. Verification of or exemption from required immunizations

(cf. 5141.31 - Immunizations)

8. Date of high school graduation or equivalent

Mandatory interim student records, unless forwarded to another district, shall be maintained subject to destruction during the third school year following a determination that their usefulness has ceased or the student has left LACOE schools. These records include: (Education Code 48918, 51747; 5 CCR 432, 437, 16027)

1. Expulsion orders and the causes therefor

(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

2. A log identifying persons or agencies who request or receive information from the student record

3. Health information, including verification or waiver of the health screening for school entry

(cf. 5141.32 - Health Screening for School Entry)

4. Information on participation in special education programs, including required tests, case studies, authorizations, and evidence of eligibility for admission or discharge

(cf. 6159 - Individualized Education Program)
(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

5. Language training records

(cf. 6174 - Education for English Language Learners)

STUDENT RECORDS (continued)

6. Progress slips/notices required by Education Code 49066 and 49067

7. Parental restrictions/stipulations regarding access to directory information

8. Parent/guardian or adult student rejoinders to challenged records and to disciplinary action

9. Parent/guardian authorization or denial of student participation in specific programs

10. Results of standardized tests administered within the past three years

(cf. 6162.51 - Standardized Testing and Reporting Program)

11. Written findings resulting from an evaluation conducted after a specified number of missed assignments to determine whether it is in a student's best interest to remain in independent study

(cf. 6158 - Independent Study)

Permitted student records may be destroyed six months after the student completes or withdraws from the educational program, including: (5 CCR 432, 437)

1. Objective counselor and/or teacher ratings

2. Standardized test results older than three years

3. Routine disciplinary data

(cf. 5144 - Discipline)

4. Verified reports of relevant behavioral patterns

5. All disciplinary notices

6. Supplementary attendance records

Records shall be destroyed in a way that assures they will not be available to possible public inspection in the process of destruction. (5 CCR 437)

Transfer of Student Records

If a student transfers into a LACOE school from any other school district or a private school, the County Superintendent or designee shall inform the parent/guardian of his/her rights regarding student records, including the right to review, challenge, and receive a copy of student records. (Education Code 49068; 5 CCR 438)

STUDENT RECORDS (continued)

When a student transfers into a LACOE school from another district, the County Superintendent or designee shall request that the student's previous district provide any records, either maintained by that district in the ordinary course of business or received from a law enforcement agency, regarding acts committed by the transferring student that resulted in his/her suspension or expulsion. (Education Code 48201)

(cf. 4158/4258/4358 - Employee Security)
(cf. 5119 - Students Expelled From Other Districts)

When a student transfers from a LACOE school to another school district or to a private school, the County Superintendent or designee shall forward a copy of the student's mandatory permanent record as requested by the other district or private school. The original record or a copy shall be retained permanently by LACOE. If the transfer is to another California public school, the student's entire mandatory interim record shall also be forwarded. If the transfer is out of state or to a private school, the mandatory interim record may be forwarded. Permitted student records may be forwarded to any other district or private school. (Education Code 48918; 5 CCR 438)

Upon receiving a request from a county placing agency to transfer a student in foster care out of a LACOE school, the County Superintendent or designee shall transfer the student's records to the next educational placement within two business days. (Education Code 49069.5)

(cf. 6173.1 - Education for Foster Youth)

All student records shall be updated before they are transferred. (5 CCR 438)

Student records shall not be withheld from the requesting district because of any charges or fees owed by the student or parent/guardian. (5 CCR 438)

If LACOE is withholding grades, diploma, or transcripts from the student because of his/her damage or loss of school property, this information shall be sent to the requesting district along with the student's records.

(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)

Notification of Parents/Guardians

Upon any student's initial enrollment, and at the beginning of each school year thereafter, the County Superintendent or designee shall notify parents/guardians and eligible students, in writing, of their rights related to student records. Insofar as practicable, LACOE shall provide these notices in the student's home language and shall effectively notify parents/guardians or eligible students who are disabled. (34 CFR 99.7; Education Code 49063)

(cf. 5145.6 - Parental Notifications)

STUDENT RECORDS (continued)

The notice shall include: (34 CFR 99.7, 99.34; Education Code 49063)

1. The types of student records kept by LACOE and the information contained therein

2. The title(s) of the official(s) responsible for maintaining each type of record

3. The location of the log identifying those who request information from the records

4. LACOE criteria for defining school officials and employees and for determining legitimate educational interest

5. LACOE policies for reviewing and expunging student records

6. The right to inspect and review student records and the procedures for doing so

7. The right to challenge and the procedures for challenging the content of a student record that the parent/guardian or student believes to be inaccurate, misleading, or otherwise in violation of the student's privacy rights

(cf. 5125.3 - Challenging Student Records)

8. The cost, if any, charged for duplicating copies of records

9. The categories of information defined as directory information pursuant to Education Code 49073

10. The right to consent to disclosures of personally identifiable information contained in the student's records except when disclosure without consent is authorized by law

11. The availability of the curriculum prospectus developed pursuant to Education Code 49091.14 containing the titles, descriptions, and instructional aims of every course offered by the school

(cf. 5020 - Parent Rights and Responsibilities)

12. Any other rights and requirements set forth in Education Code 49060-49078, and the right of parents/guardians to file a complaint with the United States Department of Education concerning an alleged failure by LACOE to comply with 20 USC 1232g

13. A statement that LACOE forwards education records to other agencies or institutions that request the records and in which the student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment

STUDENT RECORDS (continued)

In addition, the annual parental notification shall include a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will not be released without parental consent or a court order.

Student Records from Social Media

For the purpose of gathering and maintaining records of students' social media activity, the County Superintendent or designee shall: (Education Code 49073.6)

1. Gather or maintain only information that pertains directly to school safety or student safety.

2. Provide a student with access to any information that LACOE obtained from his/her social media activity and an opportunity to correct or delete such information.

3. Destroy information gathered from social media and maintained in student records within one year after a student turns 18 years of age or within one year after the student is no longer enrolled in a LACOE school, whichever occurs first.

4. Notify each parent/guardian that the student's information is being gathered from social media and that any information maintained in the student's records shall be destroyed as provided in item #3 above. The notification shall also include, but is not limited to, an explanation of the process by which a student or his/her parent/guardian may access the student's records for examination of the information gathered or maintained and the process by which removal of the information may be requested or corrections to the information may be made. The notification may be provided as part of the annual parental notification required pursuant to Education Code 48980.

5. If LACOE contracts with a third party to gather information on a student from social media, ensure that the contract:

    a. Prohibits the third party from using the information for purposes other than those specified in the contract or from selling or sharing the information with any person or entity other than LACOE, the student, or his/her parent/guardian

    b. Requires the third party to destroy the information immediately upon satisfying the terms of the contract, or when LACOE notifies the third party that the student has turned 18 years of age or is no longer enrolled in a LACOE school, whichever occurs first

STUDENT RECORDS (continued)

Updating Name and/or Gender of Former Students

When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, LACOE shall update the former student's records to include the updated legal name and/or gender. Upon request by the former student, LACOE shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. (Education Code 49062.5)

If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)

1. The date of the request

2. The date the requested records were reissued to the former student

3. A list of the records that were requested by and reissued to the former student

4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender

5. The name of the employee who completed the request

6. The current and former names and/or genders of the student

Any former student who submits a request to change the legal name **and/**or gender on the student's records but is unable to provide any government-issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and AR 5125.3 - Challenging Student Records. (Education Code 49062.5)

Students BP 5125.1(a)

RELEASE OF DIRECTORY INFORMATION

The County Board recognizes the importance of maintaining the confidentiality of directory information and therefore authorizes the release of such information only in accordance with law, Board policy, and administrative regulation.

The County Superintendent or designee may release student directory information to representatives of the news media or nonprofit organizations in accordance with Board policy and administrative regulation.

(cf. 1112 - Media Relations)

The County Superintendent or designee may limit or deny the release of specific categories of directory information to any public or private nonprofit organization based on his/her determination of the best interests of district students. (Education Code 49073)

~~Absent a court order and in accordance with law, "directory information" shall not be released to any agency for the purposes of immigration enforcement.~~

Absent a valid judicial warrant, judicial subpoena, or court order, and in accordance with federal and state law, including Education Code 234.7, LACOE shall not release directory information or other personally identifiable information to any officer or employee of an agency conducting immigration enforcement.

Directory information shall not include citizenship status, immigration status, place of birth, national origin, Social Security numbers, or student identification numbers except as authorized by law.

Except as otherwise prohibited by law, including circumstances involving child abuse, neglect, dependency matters, or a subpoena prohibiting disclosure, LACOE shall make a reasonable effort to notify the parent/guardian or eligible student before complying with a judicial order, judicial subpoena, or warrant seeking student records.

(cf. 5022 – Student and Family Privacy Rights)
(cf. 5145.13 – Protecting Equal Rights to Education and Responding to Immigration Enforcement)

Access to Information from Student Records

1. Parents/guardians or eligible students have an absolute right to access student records related to their children/themselves.

    a. LACOE will provide access to records within five business days from the date of the request.

    b. If another student's name appears in the record, that name will be removed before the parent/guardian or eligible student has access to it.

RELEASE OF DIRECTORY INFORMATION (continued)

2. Any person with written consent from the parent/guardian or eligible student may access a record specified by the person giving consent.

3. Military representatives may have access to directory information only for recruitment purposes.

4. LACOE will disclose student records under court order or subpoena.

   a. LACOE will make a reasonable effort to notify the parent/ guardian or eligible student of the court order or subpoena for the student record.

5. Special Circumstances: Access to student records without parental consent or a court order.

   a. LACOE shall allow access to those particular records relevant to the legitimate educational interests of the requestor to the following: may allow access to student records where one of the following has a legitimate educational interest in the information.

      (1) LACOE staff, or trained School Attendance Review Board members who provide follow-up and referrals to students, if the information directly relates to their work

      (2) Officials and employees of other public schools or school systems, including local, county, or state correctional facilities where educational programs leading to high school graduation or provided or where the pupil intends to, or is directed to, enroll

      (3) Authorized representatives of the Comptroller General of the United States, the Secretary of Education, and administrative head of an education agency, state education officials, or their respective designees, or the United States Office of Civil Rights, where the information is necessary to audit or evaluate a state or federally supported education program or pursuant to a federal or state law, provided that except when collection of personally identifiable information is specifically authorized by federal law, data collected by those officials shall be protected in a manner that will not permit the personal identification of pupils or their parents by other than those officials, and personally identifiable data shall be destroyed when no longer needed for the audit, evaluation, and enforcement of federal legal requirements.

      (4) Other state and local officials to the extent that information is specifically required to be reported pursuant to state law adopted prior to November 19, 1974.

RELEASE OF DIRECTORY INFORMATION (continued)

(5) Parents of a pupil 18 years of age or older who is a dependent as defined in Section 152 of Title 26 of the United States Code.

(6) A pupil 16 years of age or older or having completed the 10th grade who requests access.

(7) A district attorney who is participating in or conducting a truancy mediation program pursuant to Section 48263.5, or Section 601.3 of the Welfare and Institutions Code, or participating in the presentation of evidence in a truancy petition pursuant to Section 681 of the Welfare and Institutions Code.

(8) A prosecuting agency for consideration against a parent or guardian for failure to comply with the Compulsory Education Law (Chapter 2 [commencing with Section 48200] of Part 27) or with Compulsory Continuation Education (Chapter 3 [commencing with Section 48400] of Part 27).

(a) A probation officer, district attorney, or counsel of record for a minor for the purposes of conducting a criminal investigation or an investigation in regards to declaring a person a ward of the court or involving a violation of a condition of probation.

(b) For purposes of this subparagraph, a probation officer, district attorney, and counsel of record for a minor shall be deemed to be local officials for purposes of Section 99.31(a)(5)(i) of Title 34 of the Code of Federal Regulations.

(c) Pupil records obtained pursuant to this subparagraph shall be subject to the evidentiary rules described in Section 701 of the Welfare and Institutions Code.

(9) A judge or probation officer for the purpose of conducting a truancy mediation program for a pupil, or for purposes of presenting evidence in a truancy petition pursuant to Section 681 of the Welfare and Institutions Code. The judge or probation officer shall certify in writing to the school district that the information will be used only for truancy purposes. A school district releasing pupil information to a judge or probation officer pursuant to this subparagraph shall inform, or provide written notification to, the parent or guardian of the pupil within 24 hours of the release of the information.

(10) A county placing agency for the purpose of fulfilling the requirements of the health and education summary required pursuant to Section 16010 of

RELEASE OF DIRECTORY INFORMATION (continued)

the Welfare and Institutions Code or for the purpose of fulfilling educational case management responsibilities required by the juvenile court or by law and to assist with the school transfer or enrollment of a pupil. School districts, county offices of education, and county placing agencies may develop cooperative agreements to facilitate confidential access to and exchange of the pupil information by electronic mail, facsimile, electronic format, or other secure means.

LACOE may release information from pupil records to the following:

1. Teachers and school officials who are LACOE staff or from a school where the student will transfer may have access to the student's disciplinary record if the student posed a significant risk to the safety of the school community.

2. Parents/guardians or eligible students have the right to include a statement or response in the record of a disciplinary action.

3. Appropriate persons in connection with an emergency if the knowledge of the information is necessary to protect the health or safety of a pupil or other persons.

4. Agencies or organizations in connection with the application of a pupil for, or receipt of, financial aid. However, information permitting the personal identification of a pupil or his or her parents may be disclosed only as may be necessary for purposes as to determine the eligibility of the pupil for financial aid, to determine the amount of the financial aid, to determine the conditions which will be imposed regarding the financial aid, or to enforce the terms or conditions of the financial aid.

5. The county elections official, for the purpose of identifying pupils eligible to register to vote, and for conducting programs to offer pupils an opportunity to register to vote. The information shall not be used for any other purpose or given or transferred to any other person or agency.

6. Accrediting associations in order to carry out their accrediting functions.

7. Organizations conducting studies for, or on behalf of, educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, and improving instruction, if the studies are conducted in a manner that will not permit the personal identification of pupils or their parents by persons other than representatives of the organizations and the information will be destroyed when no longer needed for the purpose for which it is obtained.

8. Officials and employees of private schools or school systems where the pupil is enrolled or intends to enroll, subject to the rights of parents as provided in Section 49068. This

RELEASE OF DIRECTORY INFORMATION (continued)

information shall be in addition to the pupil's permanent record transferred pursuant to Section 49068.

9. LACOE may disclose directory information unless the parent/ guardian provided advance written notice of an objection.

Access to Student Records of Students in Special Education Programs

1. Parents/guardians of students in special education programs have the same rights to access of student records as parents/guardians of students in any LACOE program or activity.

2. Students records for special education pupils may include: Individualized Education Programs (IEPs), assessments and related information, and general records, including Mandatory Permanent Records, Mandatory Interim Records, and Permitted Records.

3. To challenge information in a student record including special education information, parents/guardians may use the IEP review process or due process hearings in addition to the complaint process for challenging student records.

(cf. LACOE 7330 - Student Privacy)

Legal Reference:

EDUCATION CODE
234.7 Pupil Protections Relating to Immigration and Citizenship Status
49061 Definitions
49063 Notification of parents of their rights
49073 Release of directory information
49073.5 Directory information; military representatives; telephone numbers
49603 Public high schools; military recruiting
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:

U.S. DEPARTMENT OF EDUCATION GUIDANCE
Access to High School Students and Information on Students by Military Recruiters, 2002
WEB SITES
U.S. Department of Education, Family Policy Compliance Office:
http://www.ed.gov/policy/gen/guid/fpco/index.html

Students AR 5125.1(a)

RELEASE OF DIRECTORY INFORMATION

DIRECTORY INFORMATION

"Directory Information" includes one or more of the following items: student's name, address, telephone number, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, degrees and awards received, and the most recent public or private school attended by the student. LACOE has determined that the following individuals, officials, or organizations may receive directory information:

1. Certain school publications

2. Outside organizations including, but not limited to, companies that manufacture class rings or publish yearbooks

3. Military recruiters

4. Post secondary educational institutions

5. ~~Outside governmental agencies~~ Governmental agencies authorized by law to receive directory information

No information may be released to a private profit-making entity other than employers, prospective employers and representatives of the news media, including, but not limited to, newspapers, magazines, and radio and television stations. Directory information may be disclosed without prior consent from the parent or legal guardian unless the parent or legal guardian submits a written notice to the school to deny access to his/her pupil's directory information.

LACOE may disclose appropriately designated "directory information" without written consent, unless advised to the contrary in accordance with procedures. However, absent a valid judicial warrant, judicial subpoena, or ~~a~~ court order and in accordance with law, "directory information" shall not be released to any agency for the purpose of immigration enforcement. Any LACOE employee who is asked to provide "directory information" to an immigration agent, or for the purpose of immigration enforcement, shall immediately inform her/his supervisor of the solicitation and contact LACOE's Office of General Counsel, at 562-922-6123, for guidance.

Parents/guardians must notify LACOE in writing every year if they do not want LACOE to disclose directory information from their child's education *Information*, Attachment B-2**.**

Definition

Directory information means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. Such student information includes: (34 CFR 99.3; Education Code 49061)

RELEASE OF DIRECTORY INFORMATION (continued)

1. Name
2. Address
3. Telephone number
4. Email address
5. Major field of study
6. Participation record in officially recognized activities and sports
7. Weight and height of athletic team members
8. Dates of attendance
9. Degrees and awards received
10. Most recent previous school attended

Notification to Parents/Guardians

At the beginning of each school year, all parents/guardians shall be notified as to the categories of directory information the school or LACOE plans to release and the recipients of the information. The notification shall also inform parents/guardians of their right to refuse to let the LACOE designate any or all types of information as directory information and the period of time within which a parent/guardian must notify LACOE in writing that he/she does not want a certain category of information designated as directory information. (34 CFR 99.37; Education Code 49063, 49073) Notice shall be provided in the parent/guardian's primary language when required by law.

(cf. 5125 - Student Records)
(cf. 5145.6 - Parental Notifications)
(cf. 5145.13 – Protecting Equal Rights to Education and Responding to Immigration Enforcement)

The County Superintendent or designee shall notify parents/guardians that they may request that LACOE not release the name, address, and telephone number of their child to military recruiters, employers, or institutions of higher education without prior written consent. (20 USC 7908)

Parent/Guardian Consent

Directory information shall not be released regarding any student whose parent/guardian notifies LACOE in writing that such information not be disclosed without the parent/guardian's prior consent. (20 USC 1232g, 7908; Education Code 49073)

RELEASE OF DIRECTORY INFORMATION (continued)

Consistent with Education Code requirements, parental consent is not required for the disclosure of directory information regarding a student experiencing homelessness when the disclosure is made solely for the purpose of facilitating an eye examination provided by a nonprofit eye examination provider or a free oral health assessment hosted by a school.

This exception shall not apply when the parent/guardian has declined consent for the applicable examination or assessment. (Education Code 49073)

For a former student, LACOE shall continue to honor any valid request to opt out of the disclosure of directory information made while the student was in attendance at LACOE, unless the opt-out request has been rescinded. (34 CFR 99.37)

Students E 5125.1(a)

RELEASE OF DIRECTORY INFORMATION

PARENT/GUARDIAN NOTICE
RELEASE OF DIRECTORY INFORMATION

The Family Educational Rights and Privacy Act (FERPA), a federal law, requires that LACOE with certain exceptions, obtain your written consent prior to the disclosure of personally identifiable information from your child's education records. However, LACOE may disclose appropriately designated "directory information" without written consent, unless you have advised LACOE to the contrary in accordance with LACOE procedures. The primary purpose of directory information is to allow LACOE to include this type of information from your child's education records in certain school and/or LACOE publications. Examples include:

1. a playbill, showing your child's role in a drama production

2. the annual yearbook

3. honor roll or other recognition lists

4. graduation programs; and

5. sports activity sheets, such as for wrestling, showing weight and height of team members

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent/guardian's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require districts receiving assistance under the Elementary and Secondary Education Act of 1965 (ESEA) to provide military recruiters, upon request, with three directory information categories - names, addresses and telephone listings - unless parents/guardians have advised LACOE that they do not want their child's information disclosed without their prior written consent.

Absent a valid judicial warrant, judicial subpoena and/or court order and in accordance with law, LACOE will never release “directory information” to any agency for the purpose of immigration enforcement.

If you do not want LACOE to disclose directory information from your child's education records without your prior written consent, you must notify LACOE in writing by _____ (insert date)_____. LACOE has designated the following information as directory information:

RELEASE OF DIRECTORY INFORMATION (continued)

1. Name
2. Address
3. Telephone number
4. Electronic mail address
5. Photograph
6. Major field of study
7. Participation in officially recognized activities and sports
8. Weight and height of athletic team members
9. Dates of attendance
10. Degrees and awards received
11. Most recent previous school attended

Item VI. Consent Calendar Recommendations

A. Approval of Annual Distribution of United States Forest Reserve and Flood Control Funds

The Superintendent recommends that the annual distribution of United States Forest Reserve and Flood Control Funds for fiscal year 2025-26 be approved.

Education Code Section 2300 specifies that the county superintendent of schools allocate United States Forest Reserve Funds received from the county auditor/controller as follows:

Fifteen percent of the funds may be used for the improvement of educational programs for students living in the county. The balance of the money shall be apportioned to school and community college districts lying within the United States Forest Reserve, in a manner prescribed by the county superintendent of schools.

Los Angeles County schools and community college districts are eligible to receive funding based on the number of their students who reside within the boundaries of a United States Forest Reserve in Los Angeles County. The methodology utilized to calculate the distribution is based on the number of eligible pupils enrolled on the last day of the sixth month of the fiscal year 2025-26.

The distribution is shown on the following page.

Distribution

The total amount of United States Forest Reserve and Flood Control funds for distribution by the Los Angeles County Office of Education in 2025-26 is $840,818.47. The recommended distribution of these funds is as follows:

County School Service Fund	$	126,122.78
Elementary Districts		
Castaic Union ESD	$	64,040.83
Gorman SD	$	149,855.55
Hughes-Elizabeth Lakes Union	$	140,889.83
Keppel Union ESD	$	6,404.08
Newhall ESD	$	-
Saugus Union SD	$	23,054.70
High School Districts		
Antelope Valley Union HSD	$	26,897.15
William S. Hart Union HSD	$	85,814.72
Community College Districts		
Antelope Valley	$	32,020.42
Pasadena	$	5,123.27
Santa Clarita	$	37,143.68
Unified School Districts		
Acton-Agua Dulce	$	47,390.22
Azusa	$	2,561.63
Bonita	$	7,684.90
Claremont	$	6,404.08
Glendale	$	-
Glendora	$	-
La Cañada	$	5,123.27
Los Angeles	$	33,301.23
Pasadena	$	40,986.13
Total Transfer	**$**	**840,818.47**

Board Meeting – June 9, 2026

Item VI. Consent Calendar Recommendations

B. Adoption of Board Resolution No. 72 to Recognize Dr. Debra Duardo for ten years of distinguished service as Los Angeles County Superintendent of Schools.

The County Board is asked to adopt Resolution No. 72 as part of the regular County Board meeting on June 9, 2026.

Resolution No. 72 follows on the next page.

BOARD RESOLUTION

No. 72: 2025-26

WHEREAS, the Los Angeles County Board of Education proudly recognizes and honors Dr. Debra Duardo for ten years of extraordinary leadership and dedicated service as the Los Angeles County Superintendent of Schools; and

WHEREAS, Dr. Duardo has faithfully served the students, families, educators and communities of Los Angeles County with unwavering commitment, vision, compassion and integrity, leading one of the largest and most complex educational service agencies in the nation; and

WHEREAS, under Dr. Duardo's leadership, the Los Angeles County Office of Education strengthened its role as a statewide and national leader in educational innovation, equity, student wellness, literacy, mental health services, technology integration and systems transformation; and

WHEREAS, Dr. Duardo championed a bold vision centered on educational equity and opportunity for all students, especially those historically underserved, ensuring that every child had access to high-quality instruction, social-emotional support, career pathways and college readiness opportunities; and

WHEREAS, during her tenure, Dr. Duardo led significant initiatives to expand mental health services for students and families, recognizing the critical connection between wellness and academic success and worked collaboratively with school districts, community organizations and public agencies to provide comprehensive supports throughout Los Angeles County; and

WHEREAS, Dr. Duardo demonstrated extraordinary leadership during unprecedented challenges, including guiding schools and educational communities through the COVID-19 pandemic with resilience, innovation, compassion and a steadfast commitment to student learning and safety; and

WHEREAS, Dr. Duardo advanced initiatives in literacy, workforce development, career technical education, artificial intelligence, digital equity and early childhood education while promoting strong partnerships among educational institutions, government agencies, community organizations and families; and

WHEREAS, Dr. Duardo fostered a culture of collaboration, excellence and service throughout LACOE, inspiring educators and leaders to work collectively in support of student achievement, belonging and lifelong success; and

WHEREAS, throughout her distinguished career, Dr. Duardo has served as a tireless advocate for public education and has left an enduring legacy that will positively impact generations of students and educational leaders across Los Angeles County and beyond; and

WHEREAS, the Los Angeles County Board of Education wishes to formally express its profound appreciation and gratitude for Dr. Duardo's decade of visionary leadership, dedicated public service and immeasurable contributions to the field of education;

NOW, THEREFORE, BE IT RESOLVED that the Los Angeles County Board of Education hereby honors and celebrates Dr. Debra Duardo for ten years of exemplary service as Los Angeles County Superintendent of Schools and extends its deepest gratitude and admiration for her leadership, commitment and lasting impact on the children and communities of Los Angeles County; and

BE IT FURTHER RESOLVED that this Resolution be entered into the official records of the Los Angeles County Board of Education and that a copy be presented to Dr. Debra Duardo in recognition of her outstanding service and enduring legacy.

_____

James Cross
Board President

Board Meeting – June 9, 2026

Item VII. Recommendation / Public Hearing

A. Adopt the Superintendent's Recommendation to Approve the Material Revision to the Charter of *Magnolia Science Academy-5, Grades 6-12*

Staff Findings on the Material Revision to the Charter of *Magnolia Science Academy-5, Grades 6-12*

On March 18, 2026, *Magnolia Science Academy-5* submitted a request for a material revision to its current charter. The material revision would:

(1) Update charter petition language to reflect the location change, as well as any changes in law since their last Los Angeles County Board of Education (County Board) approval on February 10, 2026.

Material revisions of charters are governed by the standards and criteria described in Education Code (*EC*) Section 47605, and shall include, but not be limited to, a reasonably comprehensive description of any new requirement of charter schools enacted into law after the charter was originally granted or last renewed (*EC* 47607(a)(3) and (b)).

Fiscal Impact:

The analysis of the school's financial plan identified three (3) major concerns:

1. In March of 2026, Magnolia Science Academy 5 (MSA 5) took on a $17.6 million loan, making the school's new total debt $43.0 million.
2. The increase in annual facilities related costs from $247,272 to approximately $2.4 million.
3. The school's financial plan is dependent on a substantial increase in enrollment from 194 students to 460 students.

These concerns were shared with the Charter School. As a result, the Magnolia Education and Research Foundation (MERF) Board approved the MPS Financing Contingency Plan and Ongoing Fiscal Oversite Framework at their May 21, 2026, board meeting. The plan provides a structured, measurable, and board-governed framework to protect fiscal

solvency during the facility transition, enrollment ramp, and debt repayment period.

The plan supports fiscal solvency by combining early-warning triggers, recurring cash-flow and debt-service monitoring, expense controls, CMO fee flexibility, and time-limited organizational support. It does not rely on a single corrective measure; instead, it uses a tiered intervention model that begins with site-level controls and escalates to Board-approved support only when necessary. The plan includes the following:

- Enrollment and ADA oversight: Monthly monitoring of enrollment, completed registrations, conversion rates, retention, and ADA, with intervention triggers at 3%, 5%, 8%, and 10% below projection.
- Cash-flow discipline: Monthly cash review, monthly 13-week cash-flow forecasting, and a defined cash-flow waterfall that prioritizes internal corrective actions before broader support.
- Debt-service oversight: Ongoing CFO review of debt-service capacity, projected annual debt service of approximately $1.14 million, and projected debt service coverage above the 1.10 covenant in each projected year.
- Expense controls: Immediate, intermediate, and Board-level corrective actions tied to revenue, liquidity, staffing, and budget variance.
- Governance: Regular Board and Finance Committee review of enrollment, ADA, cash flow, reserves, debt-service coverage, and scenario analysis.
- Front-Line Stabilization Relief – Use of CMO fee flexibility, and interorganizational loans.

Provided that the school meets its proposed enrollment, ADA and financial projections and implements its MPS Financing Contingency Plan and Ongoing Fiscal Oversite Framework as needed, the concerns identified in the fiscal analysis would be mitigated.

The full fiscal analysis can be found in Appendix A and the MERF Board Approved MPS Financing Contingency plan and Ongoing Fiscal Oversite Framework can be found in Appendix B.

Community Impact:

The proposed material revision includes the relocation to a new facility located at 7111 Winnetka Ave., Winnetka, CA 91306, which is currently still under construction. The new facility is approximately 2.5

miles from the school's current location at 18238 Sherman Way, Reseda, CA 91335.

The school currently is co-located with Magnola Science Academy (1). The school moved here in August of 2021 when Los Angeles Unified School District's Prop 39 offer included a school that was over eight miles from their current location at the time, 8230 Kittridge Street, Reseda, CA 91335.

Table 1 shows the school's enrollment demographics and community demographics of Winnetka and Reseda. Winnetka has a smaller percent of Hispanic residents and a larger percent of Asian residents than Reseda. Currently, the school serves a larger percentage of Hispanic students compared to their current community. The transition is expected to maintain existing enrollment patterns, and no significant adverse impact on neighboring public schools or community resources have been identified.

Table 1: MSA 5 Enrollment Compared to Current and Proposed Community

	2025-26		2024 5 Year Estimate	
	Charter School		91335 Reseda Community	91306 Winnetka Community
	Number Enrolled	%	%	%
All	194	100%		
AA/Black	5	2.6%	3.4%	3.5%
Am Indian	2	1.0%	0.2%	0.0%
Asian	9	4.6%	8.2%	14.5%
Filipino	5	2.6%	5.3%	5.5%
Hispanic	158	81.4%	52.8%	46.8%
Pac Islander	—	—	0.2%	0.0%
Two or more	2	1.0%	2.8%	4.3%
White	13	6.7%	26.4%	24.5%

Source:
CDE Data & Statistics/Accessing Educational Data/Census Day Enrollment Data https://www.cde.ca.gov/ds/ad/filesenrcensus.asp
U.S. Census Bureau, 2024 American Community Survey, 5-Year Estimate https://data.census.gov/table/ACSDP5Y2024.DP05?g=860XX00US91306. Zip code 91306. Accessed on 28 Apr 2026.
https://data.census.gov/table/ACSDP5Y2024.DP05?g=860XX00US91335. Zip Code 91036. Accesses on 28 April 2026.

Additionally, the review team considered the impact to traffic from the proposed site. According to the traffic study conducted by Overland

Traffic Consultants, the proposed on-site drop-off/pick up zone will not impede parking or existing traffic and "the Project does not create a significant transportation impact." The full traffic report from Overland Traffic Consultants can be found in Appendix C.

MSA 5 was renewed for a five-year term by the County Board on February 10, 2026. This renewal included an enrollment of 460 students. The new facility will allow the school to actualize this enrollment.

Conditions:

1. By **July 31, 2026**, the school shall submit to the Los Angeles County Office of Education (LACOE) evidence that the school's governing board has accepted the terms of the Conditions of Authorization provided herein.

2. **Prior to operation**, the school shall submit to the LACOE the following:

   a. A Certificate of Occupancy (or equivalent) that permits the operation of a charter school at the new site.

   b. Evidence of having completed a LACOE Facilities and Construction Unit site visit and provision of all necessary documents.

   c. A Health and Safety Plan, including its Comprehensive Safe School Plan for the new site.

3. The school shall provide evidence of all required corrections identified in the Facilities and Construction Unit's report prior to opening.

b. Adopt the Superintendent's Recommendation to Approve with Conditions the Material Revision to the Charter of *Magnolia Science Acdemy-5, Grades 6-12*

The Superintendent recommends that the County Board take action to approve with conditions the material revision to the charter of Magnolia Science Academy-5 to relocate facility to 7111 Winnetka Ave., Winnetka, CA 91306 and revise language in the petition to conform to recent changes in law.

If the school cannot provide evidence of meeting the conditions above by the dates indicated, the County Board will be notified at a regularly scheduled meeting. Failure to meet any of the conditions

by the specified timeline is grounds for termination of approval for the material revision.

This recommendation is made based on the review and findings within Section VII.a (above) including corresponding appendices, and supporting documents provided to the County Board with the Public Hearing Item dated April 21, 2026.

Staff from the Charter School Office and Business Advisory Services will be available for questions regarding this report.

Appendix A

BAS Review Summary

Magnolia Science Academy 5

Material Revision

Reason for Material Revision:

Magnolia Science Academy 5 (MSA-5) proposes to relocate from its current co-location with MSA-1 at 18238 Sherman Way, Reseda, CA 91335 to its own permanent facility located at 7111 Winnetka Avenue, Winnetka, CA 91306, within Los Angeles Unified School District boundaries, beginning in the 2026-27 school year.

Background:

The new permanent facility is a ground-up construction of a STEAM-focused middle and high school serving grades 6-12 with enrollment capacity of approximately 460 students, with a total Building Area of 45,000 square footage, with 19 instructional spaces including general classrooms and specialized labs. The campus also includes administration, library, multi-purpose space, gymnasium, student services, and outdoor physical education areas.

In 2022, MSA-5 was awarded $50.8 million for the acquisition and construction of Winnetka facility project. The project was funded with Proposition 1D through the Charter School Facilities Program and includes a $25.4 million Prop 1D Loan and a $25.4 million Prop 1D matching grant, as shown on Table A1 below.

Table A1 Funding

	In Millions
Original Approved Project Cost	$50.8
Change Order	$17.0
Total Project Cost	**$67.8**
Original Funding Source:	
Prop 1D Loan	$25.4
Prop 1D Grant	$25.4
Total Funding	**$50.8**
Funding Shortfall	**$17.0**
Additional Bond Financing Issued	$17.0

The Charter's most recent estimated project cost totals $67.8 million, exceeding the approved project cost by $17.0 million or an increase of 33.5 percent. In addition to the Prop 1D Loan of $25.4 million, Magnolia Public School (MPS) issued an additional bond of $17.0 million in March 2026 to cover the shortfall, bringing the total long-term obligation to $42.4 million.

Table A2 on the following page summarizes the fiscal impact of the new facility.

Table A2 Fiscal Impact

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Prop 1 D Loan Principal and Interest Payment			$1,285,867	$1,285,867	$1,285,867	$1,285,867
Bond Principal and Interest Payment		$1,139,489	$1,140,738	$1,141,475	$1,143,138	$1,139,225
Total Debt Repayment	$0	$1,139,489	$2,426,605	$2,427,342	$2,429,005	$2,425,092
Rent & Leases	$247,272	*$352,752	$0	$0	$0	$0
Increase in Facility Related Costs from 2025-26		$1,244,969	$2,179,333	$2,180,070	$2,181,733	$2,177,820
Percent Increase in Facility Related Costs from 2025-26		503.48%	881.35%	881.65%	882.32%	880.74%
**Rent & Leases of $352,752 in 2026-27 represents provision for potential construction delays or timing differences in facility use; if facility is completed as projected, this cost will not be incurred.*						

The relocation to the new facility results in a substantial on-going cost increase, beginning in 2026-27. Total annual costs rise from $247,272 in 2025-26 to $1.1 million in 2026-27 with the start of bond debt service. When Prop 1D loan payments commence in 2027-28, annual costs increase to $2.4 million, remaining consistent through 2030-31. Relative to the 2025-26 baseline, this represents an increase of $2.2 million, or approximately 881%, reflecting the long-term financial impact of the capital financing structure.

Table A3: MSA-5's 2025-26 P-1 data versus Enrollment and Average Daily Attendance Projections

	2025-26 P-1	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Increase from 2025-26 P-1 to 2030-31	
Enrollment	194	191	264	460	460	460	460	266	137.1%
ADA	184.26	175.41	242.90	423.25	423.25	423.25	423.25	239	129.7%

Table A3 summarizes MSA5's enrollment and Average Daily Attendance (ADA) projections for fiscal years 2025–26 through 2030-31. The projections assume substantial enrollment increase from 194 in 2025-26 P-1 to 460 in 2027-28, increased by 266 students or 137.1 percent. ADA is projected to increase from 184.26 in 2025-26 P-1 to 423.25 in 2027-28, increased by 239 ADA or 129.7 percent. Both enrollment and ADA are at maximum capacity thereafter. The projected immediate increase in enrollment and ADA beginning in 2027-28 appear optimistic based on its enrollment trend. As a result, the projected revenues, net income, and net assets may be overstated, creating fiscal risk if enrollment and ADA growth does not materialize as projected.

Conclusion

The relocation to the new facility will result in a significant and permanent increase in the school's annual facility-related costs beginning in 2026–27. Annual costs are projected to increase by $2.2 million, representing an approximately 881% increase compared to the 2025–26 baseline of $247,272. The school's capacity to sustain these long-term obligations is highly dependent on meeting projected enrollment and ADA levels. Given the charter's declining enrollment trends, these projections may not be realistic. Failure to achieve the projected enrollment and ADA levels could result in reduced revenues, insufficient cash flow to support the elevated debt service requirements, and potential structural budget deficits. These concerns were shared with the Charter School. As a result, the Magnolia Education and Research Foundation Board approved the MPS Financing Contingency Plan and Ongoing Fiscal Oversite Framework at their May 21, 2026, board meeting.

Appendix B

MPS Financing Contingency Plan and Ongoing Fiscal Oversite Framework

MSA-5 Financing Contingency Plan and Ongoing Fiscal Oversight Framework

Additional Bond Issuance Debt, Enrollment / ADA Risk, Cash Flow, Debt Service, and Fiscal Oversight

Prepared for Submission to the Los Angeles County Office of Education

Magnolia Educational & Research Foundation / Magnolia Public Schools

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Executive Summary

The Magnolia Educational & Research Foundation ("MERF") Board of Directors recognizes LACOE's request for a clear contingency plan addressing the additional bond issuance debt associated with the Magnolia Science Academy-5 ("MSA-5") facilities project. This plan is designed to address potential scenarios in which MSA-5 does not meet projected enrollment or Average Daily Attendance ("ADA") targets, experiences cash-flow gaps, or is otherwise unable to meet debt-related obligations from site-level resources alone.

MERF will manage this risk through a **portfolio-level financial strategy** that includes site-level accountability, centralized cash oversight, targeted short-term support, expense controls, CMO fee flexibility, Board governance, and recurring monitoring of enrollment, ADA, cash flow, debt service coverage, and multi-year financial performance.

This plan does **not** assume unlimited organizational support. Instead, it establishes a structured response model based on:

1. Balanced budget expectations for each school site;
2. Strategic surplus generation at higher-performing sites;
3. Centralized cash and reserve management at the MERF level;
4. Time-limited and Board-governed financial support for MSA-5, if needed;
5. Defined intervention triggers tied to enrollment, ADA, budget, cash flow, and debt service;
6. Use of CMO fee flexibility as a first-line stabilization tool;
7. Monitoring of current and projected multi-year budget performance;
8. Monthly cash-flow forecasting;
9. Ongoing debt service monitoring; and
10. Regular Board, Finance Committee, and LACOE reporting.

The current construction schedule reflects project activities continuing through 2026, including final inspection and turnover milestones in July 2026, making proactive monitoring of enrollment, cash flow, debt service, and occupancy timing especially important during the construction and transition period.

The plan is further supported by the MSA-5 Multi-Year Projection ("MYP") previously provided to LACOE as part of the charter renewal petition. The MYP shows enrollment growth from **197 students in FY 2025–26** to **264 students in FY 2026–27** and **460 students beginning in FY 2027–28**, ADA projected at approximately **92.01%**, positive ending net position throughout the projection period, and debt service coverage above the required **1.10** threshold in each projected year.

1. Purpose of the Contingency Plan

This contingency plan addresses five primary risk areas:

Risk Area	Description	Contingency Objective
Enrollment / ADA Shortfall	MSA-5 does not meet projected enrollment or ADA assumptions	Stabilize revenue through recruitment, retention, ADA recovery, and budget adjustments
Cash Flow Gap	Timing mismatch between revenues, debt service, construction obligations, or operating expenses	Maintain liquidity through forecasting and a structured cash-flow waterfall
Debt Repayment Pressure	MSA-5 site-level resources are insufficient to meet bond or related debt obligations	Use Board-governed tools while protecting MERF reserves and network operations
Construction / Occupancy Timing	Facility completion or occupancy timeline affects enrollment growth or operating assumptions	Monitor schedule, update projections, and adjust recruitment and cash-flow plans
Expense Misalignment	Staffing or operating costs exceed sustainable levels due to lower enrollment / ADA	Align expenditures to actual enrollment while protecting instructional quality

2. Enrollment, ADA, and Demand Assumptions

MSA-5's financial plan and contingency framework are tied to current enrollment conditions, confirmed enrollment activity for 2026–27, and projected enrollment growth associated with the school's transition to its permanent standalone campus at **7111 Winnetka Avenue**.

MSA-5 is projected to grow from **197 students in 2025–26** to **264 students in 2026–27**, and to **460 students in 2027–28 and beyond**. These projections are based on materially changed conditions since enrollment was originally triangulated in fall 2025, including the school's recognition as a **California Distinguished School on March 10, 2026**, a more focused marketing and recruitment campaign, the upcoming move to a new state-of-the-art facility, and changing local charter school conditions in the San Fernando Valley. During the 2025–26 period, several charter schools in the broader Valley region have closed or announced closure, including **Ingenium Middle School**, **Ivy Bound Academy Middle School in Sherman Oaks**, **New Horizons Charter Academy**, and **Ivy Academy in Woodland Hills**. MSA-5

has received inquiries and expressions of interest from families impacted by these closures, and enrollment activity from these school communities is being tracked as part of the school's broader recruitment and registration pipeline. These factors, together with the school's academic performance, safety record, and transition to a permanent standalone campus, support the reasonableness of the projected enrollment growth.

2.1 Current Enrollment Pipeline and 2026–27 Outlook

As of **May 13, 2026**, MSA-5 has received **325 submitted enrollment applications** for the 2026–27 school year. Of these, **168 applications have been converted to completed registrations, and an additional 108 are on track to convert this month**. This current application and registration pipeline supports the reasonableness of the projected increase to **264 students in 2026–27**.

Enrollment Indicator	2026–27 Status	Previous School Year 2025-2026
Submitted enrollment applications	**325**	50
Completed registrations	**168**	31
Applications on track to convert during the month	**108**	15
Projected 2026–27 enrollment	**264**	230

The school's current recruitment momentum has been supported by a more intentional marketing campaign, open houses, family information sessions, direct community outreach, and partnership-based events near the new Winnetka campus. Current MSA-5 families have also supported recruitment through word-of-mouth outreach within their own networks.

2.2 Retention and Re-Enrollment

MSA-5 completed its spring re-enrollment campaign with current families. **100% of families responded**, and **88% indicated they intend to return to MSA-5** for the upcoming school year. Families not returning to MSA-5 primarily indicated they would continue at the current MSA-1 school site because of proximity to home.

This retention data strengthens the 2026–27 enrollment projection because the projected increase is supported by both returning MSA-5 students and a substantially expanded new-student application and registration pipeline.

2.3 Changed Conditions Since Fall 2025 Enrollment Assumptions

MSA-5's enrollment projections should be viewed in light of materially changed conditions since the original fall 2025 enrollment triangulation. These changed conditions include:

Changed Condition	Enrollment Relevance
California Distinguished School recognition on March 10, 2026	Strengthens family confidence and academic reputation
Focused marketing and recruitment campaign	Increases awareness and application volume
New state-of-the-art standalone facility	Removes long-standing facility constraints
Increased community awareness of the permanent Winnetka campus	Expands the school's local market
Current application and registration activity	Supports 2026–27 projection
Local charter school closures	Creates additional demand for stable charter options

Several charter schools in the broader Valley region have closed or announced closure during the 2025–26 period, including **Ingenium Middle School, Ivy Bound Academy Middle School in Sherman Oaks, New Horizons Charter Academy**, and **Ivy Academy in Woodland Hills**. These closures have created additional family demand for stable, high-quality charter school options in the region. MSA-5 has already received inquiries and expressions of interest from families impacted by these closures, and some students from these school communities have either enrolled or are in the enrollment process for the upcoming school year. MSA-5's strong record of school safety, academic rigor, and continuity of operations positions the school as a viable option for families seeking a new school community.

2.4 Facility-Driven Enrollment Growth

Since **2013**, MSA-5 has operated in co-located settings, first with **LAUSD** and later with **MSA-1**. While these arrangements allowed the school to operate successfully, they consistently constrained enrollment growth due to limited physical capacity, restricted access to shared spaces, and family hesitation associated with co-located campuses.

Beginning in 2026–27, MSA-5 will transition to its own standalone facility at **7111 Winnetka Avenue**. This transition represents a fundamental change in the school's enrollment capacity and family value proposition. The new site provides substantially more instructional and common space, better equipped science and robotics labs, allows for additional grade-level sections and student supports, and strengthens the school's ability to recruit and retain families. The new location is approximately **2.5 miles from the current campus**, minimizing disruption for existing families while opening access to a broader surrounding community.

2.5 Academic Performance as a Demand Driver

MSA-5's academic performance provides a strong, data-backed basis for increased demand once facility limitations are removed. Based on the most recent California School Dashboard comparison of K–12, middle, and high schools within five miles of MSA-5's new facility, MSA-5 consistently performs at or near the top of local schools across multiple indicators and exceeds state averages.

Indicator	MSA-5 Performance Summary
English Language Arts	Ranks highly among nearby comparison schools and exceeds local and state benchmarks
Mathematics	Ranks first among nearby comparison schools and significantly exceeds local and state benchmarks
English Learner Progress	Strong performance above local and state averages
College and Career Indicator	Highest among nearby comparison schools and substantially above local and state averages
Graduation Rate	Above local median and state average

These results demonstrate that MSA-5 offers a high-performing academic option in an area where many nearby schools perform below state benchmarks.

2.6 Geographic Access and Local Market Opportunity

The new MSA-5 campus is located near multiple elementary, middle, and high schools serving large student populations. Many lower-grade schools are located within approximately one mile of the new site, while high school options are generally within two to three miles. For families in the immediate area, access to a high-performing public charter school within a reasonable distance is important, especially for families who rely on walking, public transportation, or short-distance commuting.

The new facility strengthens MSA-5's ability to serve families in Winnetka, Reseda, Canoga Park, Tarzana, Woodland Hills, and nearby communities.

2.7 Recruitment and Retention Strategy

Beginning in **2024–25**, MPS implemented a refined systemwide recruitment and retention strategy that directly supports MSA-5's projected growth. Key elements include a retention-first focus through proactive family engagement, coordinated student supports, intentional engagement of current families as ambassadors, strengthened partnerships with community organizations, and targeted outreach and marketing that highlights MSA-5's academic outcomes, school climate, safety, and upcoming standalone facility.

These efforts provide an operational basis for the projected growth rather than relying solely on facility completion.

2.8 Contingency Plan Implication

The enrollment projections used in the MSA-5 financing plan are reasonable and supported by current enrollment activity, facility-related growth potential, academic performance, community demand, and changed local market conditions. However, MERF will continue to treat enrollment and ADA as key monitoring areas because projected growth is essential to long-term fiscal strength and repayment capacity.

Accordingly, MERF will monitor MSA-5 enrollment, completed registrations, registration conversion, ADA, retention, budget-to-actual revenue performance, and multi-year enrollment projections on a recurring basis. If enrollment or ADA falls below projected levels, MERF will activate the contingency triggers described in this plan.

3. Multi-Year Budget Summary and Financial Assumptions

MSA-5's contingency plan is supported by the MSA-5 Multi-Year Projection ("MYP"), which was previously provided to LACOE as part of the charter renewal petition. The MYP incorporates enrollment and ADA assumptions, LCFF revenue, federal and state funding, staffing and operating costs, facility-related revenues, depreciation, debt service, fund balance, unrestricted net position, and debt service coverage.

The projection shows that MSA-5 is expected to maintain a positive net position and remain compliant with debt service coverage requirements throughout the projection period. The projection also distinguishes between accounting results and cash-flow strength, particularly because depreciation becomes a significant non-cash expense beginning in FY 2027–28.

3.1 Enrollment and ADA Assumptions

The MYP assumes enrollment growth from **197 students in FY 2025–26** to **264 students in FY 2026–27**, and then to a stabilized enrollment level of **460 students beginning in FY 2027–28**. ADA is projected at approximately **92.01% of enrollment**, resulting in projected ADA of approximately **181.26 in FY 2025–26**, **242.90 in FY 2026–27**, and **423.25 beginning in FY 2027–28**. The LCFF unduplicated pupil percentage is projected at approximately **87%** after FY 2025–26.

In addition to the base ADA assumption, MSA-5 has implemented effective **attendance recovery strategies** to mitigate the instructional and fiscal impacts of student absences. MSA-5's attendance recovery efforts include opportunities such as **Saturday School / weekend attendance recovery sessions**, short-term independent study, targeted attendance outreach, and follow-up with students and families to recover missed instructional time where permissible. For ADA and revenue planning purposes, MSA-5's current attendance recovery impact is estimated at approximately **1.03 ADA**, which provides an additional positive contribution to ADA-based revenues beyond the base attendance assumptions.

Accordingly, MERF will monitor MSA-5's enrollment, ADA, attendance recovery participation, recovered ADA, and related revenue impact as part of the ongoing fiscal oversight framework. If ADA falls below projections, MSA-5 will continue to use attendance recovery, family engagement, chronic absenteeism outreach, and other attendance interventions to support both student learning continuity and fiscal stability.

Fiscal Year	Enrollment	ADA	LCFF Unduplicated %
2025–26	191 Census 197 Current	175.41	87.07% one-year / 89.02% three-year
2026–27	264	242.90	87.00% one-year / 87.05% three-year
2027–28	460	423.25	87.00%
2028–29	460	423.25	87.00%
2029–30	460	423.25	87.00%
2030–31	460	423.25	87.00%

3.2 Funding Assumptions

The detailed funding assumptions are included in the attached MSA-5 Multi-Year Projection budget previously submitted to LACOE as part of the charter renewal materials. These assumptions include LCFF funding, federal programs, state categorical programs, special education funding, facility-related revenues, and local revenues.

The MYP uses conservative assumptions for categorical and local funding. In particular, the base projection does not rely on uncertain fundraising or discretionary local grants to support core operations or debt service. Any future fundraising, philanthropy, or local grant revenue would strengthen the school's cash position or support one-time needs, but it is not required for the base-case financial projection.

For authorizer-facing purposes, facility funding is described as **CSFP / CSFA-related state facility funding**, while accounting schedules may continue to track the specific state bond source as required.

3.3 Multi-Year Budget and Reserve Position

The MYP shows positive net income in FY 2025–26 and FY 2026–27, followed by accounting deficits in FY 2027–28 through FY 2030–31. These later-year deficits are largely influenced by non-cash depreciation expense of approximately **$1.04 million annually**, which reduces accounting income but does not represent an operating cash outflow.

MSA-5 is projected to maintain a positive ending net position throughout the multi-year projection, ranging from approximately **$14.15 million in FY 2025–26** to approximately **$15.84 million in FY 2030–31**. Unrestricted net position is also projected to remain positive across all years, though it narrows as facility-related obligations and operating costs increase.

This reserve position provides fiscal protection, but the contingency plan still requires active monitoring because unrestricted net position narrows during the projection period.

3.4 Debt Service Coverage

The projection includes a debt service coverage analysis and shows compliance in each year. Debt service coverage is projected to remain above the **1.10 required threshold**, with coverage ranging from **1.46 to 3.13** during FY 2026–27 through FY 2030–31.

Fiscal Year	Net Income Available for Debt Service	Debt Service Coverage	Required Limit	Compliance
2025–26	$468,787	1.90	1.10	YES
2026–27	$4,278,617	3.13	1.10	YES
2027–28	$2,599,396	1.46	1.10	YES
2028–29	$2,607,188	1.49	1.10	YES
2029–30	$2,572,975	1.48	1.10	YES
2030–31	$2,870,966	1.65	1.10	YES

4. Expense Assumptions and Cost-Control Framework

MSA-5's MYP includes staffing, benefits, books and supplies, services, and other operating expenses based on historical actuals, enrollment growth assumptions, and the staffing framework reflected in the charter petition. The expense assumptions are designed to support projected program growth while preserving flexibility to adjust staffing and expenditures if enrollment or ADA does not materialize as projected.

4.1 Staffing Assumptions

MSA-5 will make every reasonable effort to maintain a stable instructional environment and minimize staff turnover. However, staffing levels will be managed in alignment with actual enrollment, pre-enrollment, ADA, student demographics, grade-level needs, special education requirements, and available revenues.

All staff are employed **at-will**, and staffing decisions will be made in a manner that protects instructional quality while maintaining fiscal solvency.

If pre-enrollment does not indicate capacity enrollment, teaching staff will be retained only at levels necessary to meet core instructional and programmatic needs. Additional teachers and staff will be added as enrollment grows and revenue assumptions are confirmed. If enrollment or ADA later declines, MSA-5 will first use vacancy management, attrition, reassignment, and non-instructional cost controls where feasible. If necessary, staff reductions may be implemented to maintain fiscal solvency in response to lower ADA-based revenues.

The staffing structure and staffing levels are generally consistent with historical actuals and the framework outlined in the charter petition. Final staffing allocations may be adjusted based on enrollment, grade-level

distribution, student demographics, special education needs, English learner needs, programmatic requirements, class-size targets, available revenues, and fiscal sustainability.

4.2 Staffing Contingency Protocol

Condition	Staffing Response
Enrollment meets or exceeds projection	Maintain planned staffing and add FTEs consistent with growth model
Pre-enrollment below projection	Delay or limit additional hiring until enrollment is confirmed
Enrollment / ADA 3% below projection	Review vacancies, class-size assumptions, and discretionary staffing
Enrollment / ADA 5% below projection	Freeze non-essential hiring and evaluate staffing alignment
Enrollment / ADA 8% below projection	Prepare staffing adjustment plan tied to revised budget
Enrollment / ADA 10% or more below projection	Board Finance Committee review of staffing, budget, and cash-flow plan

4.3 Benefits Assumptions

Employee benefit costs are budgeted using standard retirement, payroll tax, health and welfare, and insurance assumptions. Certificated staff are assumed to participate in CalSTRS, classified staff are assumed to participate in CalPERS after meeting the applicable eligibility threshold, and statutory payroll costs include OASDI and Medicare. Health and welfare and insurance costs are budgeted as overall estimates and include COLA assumptions. These assumptions will be updated as needed based on final staffing, benefit participation, published retirement rates, and actual benefit costs.

4.4 Books, Supplies, Services, and Operating Expense Assumptions

Books, supplies, materials, services, and other operating expenses are based on historical actuals and adjusted in future years based on projected enrollment growth and student count.

Expense Category	Assumption
Books and Supplies	Based on historical actuals and adjusted for enrollment growth
Instructional Materials	Scaled with student count and program needs

Other Services	Based on historical actuals and projected operational needs
Operating Expenses	Adjusted for increased enrollment in out years
Facility-Related Operating Costs	Monitored separately as the school transitions to the new facility

If enrollment or ADA underperforms, non-essential purchases and discretionary operating expenses will be delayed, reduced, or eliminated before reductions to core instructional services are considered.

5. Facilities Financing and Debt Service

MSA-5 obtained a **$17,590,000 bond** to complete the school facility and related capital improvements necessary for operation of the permanent campus. The bond carries a **5.75% interest rate** with a **40-year term**.

Debt service payments have been incorporated into the MYP. After an initial partial interest payment in FY 2025–26, annual debt service is projected to remain generally stable at approximately **$1.14 million per year** through final maturity in 2065.

Debt Service Category	Amount
Total Principal	$17,590,000.00
Total Interest	$27,159,274.47
Total Debt Service	$44,749,274.47
Net Debt Service	$44,749,274.47

5.1 Debt Service Schedule

The full debt service schedule is included as an attachment to this plan. The schedule identifies annual principal, interest, and net debt service through final maturity in 2065.

5.2 Debt Service Monitoring

The CFO will review debt service capacity in connection with:

Area	Monitoring Focus
Enrollment	Actual enrollment compared with budgeted enrollment
ADA	Actual ADA compared with 92.01% assumption

LCFF Revenue	Impact of enrollment and ADA changes
Operating Cash Flow	Cash available after operating expenses
CMO Fee Flexibility	Potential reduction, deferral, or suspension if needed
Site-Level Cash	MSA-5 available cash and reserves
MERF-Level Support	Board-approved support if necessary and feasible
Debt Service Coverage	Ability to meet scheduled annual debt payments
Long-Term Obligations	Impact of debt service through final maturity

6. Cash Flow Forecast and Liquidity Monitoring

MSA-5's contingency plan is supported by annual and monthly cash-flow projections for FY 2025–26 through FY 2028–29. The detailed cash-flow schedules are included as attachments to this plan and were developed to monitor the timing of operating revenues, operating expenses, facility-related transactions, debt-related activity, and projected ending cash balances.

Because the MSA-5 project includes significant facility-related transactions, MERF will monitor cash flow separately from net income. This distinction is important because the MYP includes both non-cash accounting entries, such as depreciation, and facility-related balance sheet activity, such as work-in-progress and CSFP / CSFA-related loan or grant activity.

The cash-flow forecast shows significant year-to-year movement due to facility-related cash activity. However, MSA-5 is projected to maintain positive ending cash balances in each year presented. The forecast shows ending cash balances of approximately **$386,506 in FY 2025–26**, **$387,056 in FY 2026–27**, **$663,454 in FY 2027–28**, and **$939,586 in FY 2028–29**.

These projected cash balances support the conclusion that the accounting deficits shown in later years do not, by themselves, indicate a liquidity concern. MERF will continue to monitor monthly cash flow, timing of receivables, facility-related outflows, debt service payments, and any need for short-term organizational support.

6.1 Liquidity Monitoring Protocol

The CFO will monitor:

Liquidity Area	Monitoring Purpose
Monthly beginning and ending cash	Ensure adequate liquidity throughout the year
Operating surplus / deficit	Separate recurring operations from project-related activity

Liquidity Area	Monitoring Purpose
Facility-related cash transactions	Monitor CSFP / CSFA funding, WIP, and fixed asset activity
Debt service timing	Ensure cash is available for scheduled payments
Accounts receivable and payables	Monitor timing delays that could affect cash
Intraorganizational support	Track any MERF support, amount, timing, and repayment expectations
Minimum cash balance	Identify early warning signs of liquidity stress
Monthly variance from forecast	Determine whether contingency actions are required

7. Organizational Financial Philosophy

MERF will manage MSA-5 within a broader network financial strategy. This strategy balances site-level accountability with organization-level risk management.

7.1 Balanced Budget as the Baseline

Each school site, including MSA-5, is expected to operate at or above a balanced budget as the minimum financial standard. Site budgets will be developed based on realistic enrollment, ADA, staffing, programmatic needs, facility obligations, and debt service assumptions.

If MSA-5 falls below budgeted enrollment or ADA, the site will be required to implement corrective actions to return to a balanced budget or Board-approved financial recovery path.

7.2 Strategic Surplus Generation

Higher-performing and financially stronger schools in the Magnolia Public Schools portfolio may be expected to generate targeted operating surpluses where feasible. These surpluses strengthen the overall organization by building reserves and improving liquidity.

These reserves are intended to support organizational stability, including temporary support for sites facing enrollment or facility-related pressures.

7.3 Centralized Cash and Reserve Management

MERF will continue to monitor cash and reserves centrally at the organizational level. This approach allows MERF to:

- strengthen overall liquidity;
- monitor cash needs across the network;
- prepare for facility-related obligations;
- support sites with short-term enrollment or capital challenges;
- preserve the organization's ability to meet debt service obligations; and
- ensure that cash support decisions are aligned with Board policy, legal requirements, and financing covenants.

Network-level support will be subject to Board approval, applicable laws, reserve policies, financing covenants, and the organization's overall liquidity position.

7.4 Time-Limited and Corrective Support

Any financial support provided to MSA-5 will be:

- time-limited;
- tied to a corrective action plan;
- reviewed by executive leadership and the Board Finance Committee;
- designed to return the site to financial self-sufficiency; and
- structured to avoid creating an indefinite operating subsidy.

8. CMO Fee Flexibility as a Financial Buffer

One of the primary internal stabilization tools available to MERF is the ability to reduce, defer, or temporarily eliminate the CMO fee charged to MSA-5.

This tool may be used before deeper reserve support is required.

Condition	Potential Action
Minor enrollment or ADA shortfall	Maintain CMO fee but monitor monthly
Moderate enrollment or ADA shortfall	Partially reduce or defer CMO fee
Significant enrollment or ADA shortfall	Temporarily eliminate CMO fee until stabilization
Enrollment and cash flow stabilize	Gradually restore CMO fee based on financial capacity

The target condition for restoring the full CMO fee would be MSA-5 reaching sustainable enrollment and cash-flow performance, including progress toward the projected enrollment level of approximately **460 students**.

9. Intraorganizational Loan Support

To support short-term cash-flow needs during the early years following facility completion, MSA-5 is projected to receive intraorganizational loan support from Magnolia Educational & Research Foundation totaling up to **$450,000** across FY 2026–27 and FY 2027–28.

Support Item	Assumption
Source	Magnolia Educational & Research Foundation
Recipient	Magnolia Science Academy-5
Amount	$450,000 in FY 2027–28
Fiscal Year	FY 2027–28
Purpose	Short-term operational cash-flow support during early post-completion years

This support is intended to be temporary, documented, and governed through MERF's internal oversight process. It is consistent with the contingency framework's portfolio-level approach while avoiding an open-ended subsidy model.

10. Contingency Triggers and Corrective Actions

MERF will activate additional review and corrective action if enrollment, ADA, cash flow, budget performance, or debt service coverage varies materially from projection.

10.1 Enrollment and ADA Triggers

Trigger	Required Action
Enrollment or ADA 3% below projection	Enhanced monitoring; targeted recruitment and attendance recovery
Enrollment or ADA 5% below projection	Freeze non-essential spending; review staffing and class-size assumptions; consider CMO fee adjustment
Enrollment or ADA 8% below projection	Formal site-level financial review and corrective action plan submitted to executive leadership
Enrollment or ADA 10% or more below projection	Board Finance Committee review; network-level support decision; budget revision
Continued underperformance for two consecutive reporting periods	Root cause analysis and corrective action plan

10.2 Budget and Expense Triggers

Trigger	Required Action
Revenue materially below budget	CFO review and updated projection
Personnel costs exceed revised revenue capacity	Staffing alignment review
Services and operating expenses exceed budget	Expense-control plan
Accounting deficit driven by cash expenses rather than depreciation	Immediate CFO and Finance Committee review
Unrestricted net position below expected trend	Board Finance Committee review
Debt service coverage approaching covenant limit	Corrective action plan

10.3 Cash Flow Triggers

Trigger	Required Action
Monthly ending cash materially below forecast	CFO review and updated 13-week cash-flow forecast
Operating cash flow turns negative for two consecutive months	Executive leadership review and expense-control plan
Cash balance projected below minimum operating threshold	Activate cash-flow waterfall
Debt service payment projected to create liquidity pressure	Board Finance Committee review
Receivables delayed beyond expected timing	Update cash-flow forecast and evaluate bridge options
Facility-related outflows exceed forecast	Review project budget, draw schedule, and funding timing
Ending cash projected to fall below Board-approved threshold	Board-level action plan

11. Cash Flow Waterfall

If MSA-5 experiences a projected cash-flow gap, MERF will use the following sequence of actions:

Priority	Action / Funding Source	Purpose
1	MSA-5 site-level cash and reserves	Cover short-term timing differences
2	Reduction, deferral, or temporary suspension of CMO fee	Provide immediate site-level budget relief
3	Freeze non-essential hiring and discretionary spending	Reduce operating cash outflows
4	Re-forecast staffing and non-instructional expenses	Align expenses with actual enrollment and ADA
5	Board-approved short-term organizational cash support	Bridge temporary site cash gaps, if feasible
6	Board-approved interfund or intraorganizational borrowing, where legally permissible	Provide temporary liquidity with repayment plan
7	Philanthropy, grants, and external support	Supplement one-time or transitional needs
8	Refinancing, restructuring, or lender engagement	Address longer-term debt pressure if required

This waterfall ensures that MERF first uses site-level and budgetary tools before relying on broader organizational support.

12. Enrollment Recovery Actions

If enrollment falls below projection, MSA-5 will implement:

1. Targeted recruitment in Winnetka, Reseda, Canoga Park, Tarzana, Woodland Hills, and surrounding communities;
2. Family retention outreach tied to the permanent campus transition;
3. Grade-level enrollment tracking and weekly enrollment pipeline review;
4. Community information sessions and campus-focused marketing;
5. Feeder-school outreach and sibling enrollment campaigns;
6. Direct outreach to waitlisted and interested families;
7. Transportation need assessment if transportation is identified as a barrier;
8. Follow-up with families impacted by nearby school closures;
9. Review of program offerings to strengthen family demand; and
10. Continued use of current families as ambassadors.

13. ADA Recovery Actions

If ADA falls below projection, MSA-5 will implement targeted attendance improvement and attendance recovery strategies designed to improve daily attendance, reduce chronic absenteeism, recover eligible instructional time, and strengthen ADA-based revenue stability.

MSA-5 has implemented effective ADA recovery strategies, including **Saturday School / weekend attendance recovery opportunities**, targeted family outreach, and student re-engagement supports. The school's current ADA recovery impact is approximately **1.03 ADA**, which provides a positive contribution to ADA-based revenues while also supporting students in recovering missed instructional time.

If ADA falls below projection, MSA-5 will implement or expand the following actions:

1. Weekly chronic absenteeism and ADA variance reports;
2. Parent / guardian outreach for students with repeated absences;
3. Attendance intervention meetings with students and families;
4. Student engagement and re-engagement plans;
5. Review of transportation, health, family, or scheduling barriers impacting attendance;
6. Saturday School / weekend Attendance Recovery sessions, where permissible;
7. Before-school, after-school, or intersession Attendance Recovery opportunities, where appropriate and feasible;
8. Standards-aligned instructional activities during Attendance Recovery sessions;
9. Documentation and attendance accounting procedures consistent with CDE requirements;
10. Monitoring of recovered ADA and related revenue impact;
11. Use of Attendance Recovery only within applicable participation and claim limits; and
12. Principal-level monitoring of attendance improvement goals.

MSA-5 will treat Attendance Recovery as a supplemental tool—not a substitute for strong daily attendance practices—to improve student engagement, recover eligible instructional time, and support revenue stability.

14. Expense Control and Expense Control and Corrective Action Measures

14.1 Immediate Controls — Within 30 Days of Material Variance

- Freeze non-essential discretionary spending;
- Delay non-critical purchases;
- Review all open positions before hiring;
- Limit overtime and supplemental staffing where feasible;
- Review vendor contracts and service agreements for savings opportunities;
- Prioritize spending required for instruction, safety, compliance, debt service, and student services;
- Update budget-to-actual and cash-flow forecasts.

14.2 Intermediate Controls — Within 60 to 90 Days of Continued Variance

- Reforecast staffing based on actual enrollment and ADA;
- Review class-size and grade-level staffing assumptions;
- Adjust non-instructional staffing where feasible;
- Use attrition and vacancy management before reductions where possible;
- Review program costs relative to student count;
- Evaluate shared-service efficiencies;
- Prepare a revised site budget if necessary.

14.3 Board-Level Stabilization — If Variance Continues Beyond 90 Days

If enrollment, ADA, or revenue variance persists, the CFO and executive leadership team will prepare a formal stabilization plan for review by the Board Finance Committee. The plan may include:

- revised enrollment and ADA assumptions;
- updated LCFF revenue projections;
- staffing alignment recommendations;
- CMO fee reduction, deferral, or suspension;
- cash-flow support options;
- expense reductions;
- use of site-level reserves;
- possible Board-approved organizational support; and
- timeline for returning the site to a balanced budget or Board-approved recovery path.

15. Site Stabilization Before Growth

If enrollment is materially below target, MSA-5 will focus first on operational stabilization before pursuing aggressive growth.

This means the school may temporarily operate at a sustainable enrollment level that aligns with staffing, class size, program needs, and available cash flow. Once academic, operational, and financial stability are demonstrated, future growth can be planned more deliberately.

16. Governance and Board Oversight

16.1 MERF Board Responsibilities

The MERF Board will:

- adopt the contingency plan;
- monitor implementation through the Finance Committee;
- review enrollment, ADA, cash flow, multi-year budget, and debt service performance;
- approve any material use of organizational reserves;
- approve any interfund borrowing or significant financial support;

- require corrective action plans when thresholds are triggered;
- ensure MSA-5 remains financially stable and operational; and
- ensure that any support provided to MSA-5 is structured, documented, and time-limited.

16.2 Finance Committee Responsibilities

The Board Finance Committee will:

- review monthly and quarterly financial reports;
- monitor cash flow and debt service coverage;
- review enrollment and ADA variances;
- evaluate corrective action plans;
- recommend Board action when needed;
- monitor the effect of any support on the broader network; and
- review scenario analyses tied to enrollment, ADA, budget, cash flow, and debt service.

16.3 Executive Leadership Responsibilities

Role	Responsibility
CEO / Superintendent	Overall executive accountability
Deputy Superintendent	Coordination of operations, facilities, and school support
CFO	Cash flow, reserves, debt service, budget revisions, and financial scenarios
Chief Schools Officer	Enrollment, ADA, retention, academic program stability
COO / Facilities Lead	Construction schedule, occupancy planning, facilities risk
Principal	Site-level enrollment, attendance, family engagement, staffing execution

17. Timeline for Action

17.1 Ongoing Monitoring

Timeline	Action
Monthly	Enrollment, ADA, completed registrations, budget-to-actual, and cash-flow review
Monthly	CFO updates 13-week cash-flow forecast
Monthly during construction	Review project schedule, cost exposure, and occupancy readiness
Quarterly	Finance Committee reviews debt service, reserves, multi-year budget, and scenario analysis
Annually	Board adopts budget and reviews reserve strategy

17.2 Contingency Response Timeline, Student Recruitment and Enrollment (SRE) Milestones, and Budget Review Calendar

MERF will use a consolidated monthly monitoring calendar that aligns with **SRE/year-of-arc enrollment tracking**, ADA review, budget monitoring, cash-flow forecasting, construction oversight, and contingency response actions. This calendar is intended to ensure that enrollment trends, ADA performance, budget assumptions, cash flow, and debt service capacity are reviewed on a predictable schedule and that variances are escalated in a timely manner.

Timeline	Enrollment / SRE Milestone	Budget, Cash Flow, and Fiscal Oversight Action	Contingency Response / Escalation
August 2026 and monthly thereafter	Review beginning-of-year enrollment, SRE enrollment pipeline, completed registrations, no-shows, withdrawals, and grade-level enrollment compared with projections	Review ADA, budget-to-actual performance, cash-flow status, and enrollment-driven revenue assumptions	Identify any early enrollment, ADA, or revenue variance and assign follow-up actions

September 2026 and monthly thereafter	Review SRE conversion trends, enrollment stabilization, late enrollments, and retention risk	CFO updates and reviews the 13-week cash-flow forecast	Determine whether cash-flow timing or enrollment variance requires corrective action
October 2026	Review enrollment impact of facility transition, family retention, and waitlist/inquiry activity tied to the new campus	Review project schedule, construction cost exposure, occupancy readiness, and related cash-flow impact	Update enrollment, staffing
November 2026	Review SRE year-of-arc enrollment progress against the 264-student 2026–27 target and early indicators for the 2027–28 recruitment cycle	CFO and executive leadership review any material enrollment, ADA, budget, or cash-flow variances and assess operational impact	Determine whether variance is temporary, timing-related, or structural
December 2026	Review mid-year enrollment retention, SRE recruitment pipeline, and family re-engagement needs	Review staffing, expense levels, ADA performance, and revenue assumptions against actual results	Implement enrollment, ADA, staffing, and expense-control interventions, as necessary
January 2027	Review post-winter-break enrollment retention, new student inquiries, and early 2027–28 application / intent-to-enroll activity	Update cash-flow forecast and prepare budget revisions, if needed	Adjust revenue, staffing, CMO fee, and expense assumptions if the variance continues
February 2027	Review SRE enrollment trends for the upcoming year, registration conversion, and early demand indicators for the 460-student target	Finance team reviews updated projections, debt service capacity, and cash-flow outlook	Consider and present a formal stabilization plan to the Finance Committee if material variances continue

March 2027	Review spring enrollment campaign progress, re-enrollment intent, application conversion, and recruitment needs	Board reviews reserve impact, CMO fee assumptions, and debt service implications if corrective action is needed	The board may consider reserve support, interfund borrowing, CMO fee adjustments, or other corrective actions, if necessary
April 2027	Review spring re-enrollment results, projected returning students, and remaining recruitment gap for 2027–28	Update multi-year projection based on confirmed enrollment and re-enrollment data	Activate additional recruitment, staffing, or budget interventions if the enrollment target remains at risk
May 2027	Review completed registrations, waitlist, grade-level balance, and projected 2027–28 enrollment against the 460-student target	Prepare preliminary budget assumptions for the upcoming fiscal year based on the actual enrollment pipeline	Align staffing offers, discretionary spending, and CMO fee assumptions with projected enrollment
June 2027	Review final pre-summer enrollment pipeline, registration completion, and summer follow-up needs	Finalize budget assumptions, cash-flow forecast, debt service plan, and staffing model for the upcoming year	Present any required Board actions prior to the fiscal year close
Quarterly	Review SRE trend data, enrollment conversion, retention, ADA, attendance recovery, and recruitment effectiveness, with specific focus on progress toward the projected enrollment target of **460 students**	Finance Committee reviews debt service, reserve levels, multi-year budget projections, cash-flow outlook, and scenario analysis	Finance Committee reviews whether the steps outlined above are being implemented as planned and recommends corrective action if projected performance falls below plan, including actions necessary to support progress toward the enrollment target of **460 students**

Annually	Review full-year enrollment performance and reset SRE year-of-arc targets for the next cycle	Board adopts annual budget and reviews reserve strategy	Board confirms whether contingency plan assumptions or thresholds need revision
Ongoing until stabilized	Continue monthly tracking of enrollment, SRE pipeline, registrations, retention, ADA, and recovery actions	Provide monthly reporting to executive leadership and periodic updates to the Board and LACOE, as appropriate	Continue monitoring and corrective actions, as appropriate, until enrollment, ADA, budget, cash flow, and debt service indicators demonstrate stabilization trends

18. Communication with LACOE Authorizer

MERF will maintain transparency with LACOE regarding material financial developments related to MSA-5.

MERF will provide updates to LACOE if any of the following occur:

- MSA-5 enrollment or ADA falls materially below projection;
- Debt service coverage becomes a concern.
- MERF uses organizational reserves or interfund borrowing to support MSA-5.
- the construction or occupancy timeline materially changes;
- A formal financial review and corrective action plan are triggered.
- The multi-year budget materially changes, or
- Long-term repayment assumptions materially change.

19. Commitment to Continued Operations

MERF is committed to ensuring that MSA-5 remains open, operational, and financially stable. The contingency plan is designed to preserve:

- student services;
- instructional quality;
- fiscal solvency;
- debt repayment capacity;
- compliance with authorizer and financing requirements;
- transparency with LACOE; and
- long-term sustainability of MSA-5 and the broader MPS network.

The MERF Board will not rely on a single solution. Instead, the Board will use a disciplined, multi-layered approach that combines enrollment recovery, ADA improvement, expense control, CMO fee flexibility, centralized reserve management, cash-flow forecasting, debt service monitoring, and Board-governed financial support.

Exhibit A: Financial Contingency Matrix

Scenario	Condition	Immediate Action	Financial Action	Governance Action
Base Case	Enrollment / ADA meets projections	Continue monitoring	Maintain budget and debt service plan	Regular Board reporting
Watch Case	3% below projection	Recruitment and ADA interventions	Freeze selected discretionary spending	Report to the executive team
Moderate Stress	5% below projection	Intensified enrollment and retention plan	CMO fee reduction or deferral considered; budget revision	Finance Committee review
Significant Stress	8% below projection	Site stabilization plan	Staffing alignment, expense reductions, and possible short-term support	Finance Committee recommendation
Severe Stress	10%+ below projection	Formal corrective action plan	Board-approved reserve support or interfund borrowing, if feasible	Board action required
Debt Service Risk	Projected inability to meet debt obligation	Immediate CFO review	Activate cash-flow waterfall; evaluate restructuring options	Board and LACOE notification as appropriate
Delayed Occupancy	Facility move-in timeline changes materially	Update enrollment and cash-flow assumptions	Reforecast budget and debt service capacity	Finance Committee and LACOE update as appropriate

Exhibit B: Enrollment and Demand Snapshot

Category	Current / Projected Status
2025–26 projected enrollment	197
2026–27 projected enrollment	264
2027–28 and beyond projected enrollment	460
2026–27 submitted applications as of May 11, 2026	340
2026–27 completed registrations	166
2026–27 applications on track to convert	116
Re-enrollment campaign response rate	100%
Favorable returning-family response	88%

Exhibit C: Debt Service Coverage Summary

Fiscal Year	Net Income Available for Debt Service	Debt Service Coverage	Required Limit	Compliance
2025–26	$468,787	1.90	1.10	YES
2026–27	$4,278,617	3.13	1.10	YES
2027–28	$2,599,396	1.46	1.10	YES
2028–29	$2,607,188	1.49	1.10	YES
2029–30	$2,572,975	1.48	1.10	YES
2030–31	$2,870,966	1.65	1.10	YES

Exhibit D: Board-Adoption Language

The Magnolia Educational & Research Foundation Board of Directors adopts this **MSA-5 Financing Contingency Plan and Ongoing Fiscal Oversight Framework** to guide the organizational response in the event of enrollment, ADA, cash flow, budget, or debt repayment challenges related to the MSA-5 facilities project and additional bond issuance.

The Board authorizes the executive leadership team to implement the monitoring protocols, corrective actions, expense controls, CMO fee adjustments, cash-flow management strategies, debt service monitoring, and Expense Control and Corrective Action Measures described in this plan, subject to applicable laws, Board policies, financing covenants, and any required Board approvals.

The Board further directs the executive leadership team to report regularly to the Board and Finance Committee regarding MSA-5 enrollment, ADA, completed registrations, budget-to-actual performance, cash flow, debt service coverage, and implementation of any required corrective actions.

Appendix C

CEQA Transportation Assessment for Magnolia Science Academy 5 Charter School

Overland Traffic Consultants, Inc.

CEQA TRANSPORTATION ASSESSMENT FOR FOR MAGNOLIA SCIENCE ACADEMY 5 CHARTER SCHOOL

Located at
7111 Winnetka Avenue
in the
West San Fernando Valley Area
of the City of Los Angeles



Prepared by:
Overland Traffic Consultants, Inc.
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July 2023

TRANSPORTATION ASSESSMENT
FOR MAGNOLIA SCIENCE ACADEMY 5

Located at 7111 Winnetka Avenue
in the Canoga Park – Winnetka –
Woodland Hills – West Hills
Community Plan Area
of the City of Los Angeles

Prepared by:

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July 2023

EXECUTIVE SUMMARY

Overland Traffic Consultants has prepared this assessment of the transportation impacts for a proposed new Charter School at 7111 Winnetka Avenue (northwest corner of Winnetka Avenue and Gault Street) in the City of Los Angeles, see Project's location on Figure 1. The school is located in the City of Los Angeles but is under the jurisdiction of the Division of State Architect (DSA).

The purpose of this Transportation Assessment (TA) is to document potential transportation impacts associated with the Project using the local City of Los Angeles Department of Transportation's (LADOT) Transportation Assessment Guidelines (TAG), August 2022. The TAG establishes procedures and methods for review of development projects following the California Environmental Quality Act (CEQA) guidelines. According to the TAG a CEQA TA report is required for the Project.

Project Description

The Project Site is located at 7111 Winnetka Avenue (Project Site) in the Winnetka community of the Canoga Park - Winnetka – Woodland Hills – West Hills Community Plan area. The Project Site is approximately 28,999 square feet (0.666 acres) and occupied by one commercial building and surface parking lot that will be removed as part of the Project.

The Project consists of a new 2-story Charter School with 457 students including 297 Middle School and 160 High School Students. The school will include 17 classrooms, offices, multipurpose building, and ancillary services such as restrooms, outdoor congregating areas, a playfield and gym.

Project Parking and Access

The Project proposes 50 vehicle parking spaces and 10 bicycle parking spaces. One-Way vehicular entry is proposed from Gault Street and one way exit is proposed to Winnetka Avenue. The Gault Street driveway is proposed near the western boundary of the site and the Winnetka Avenue driveway is proposed near the northern boundary of the site. An 8-foot wide with barrier on-site drop-off/pick-up zone is proposed along the exit driveway lane. This zone does not impede parking or exiting traffic.

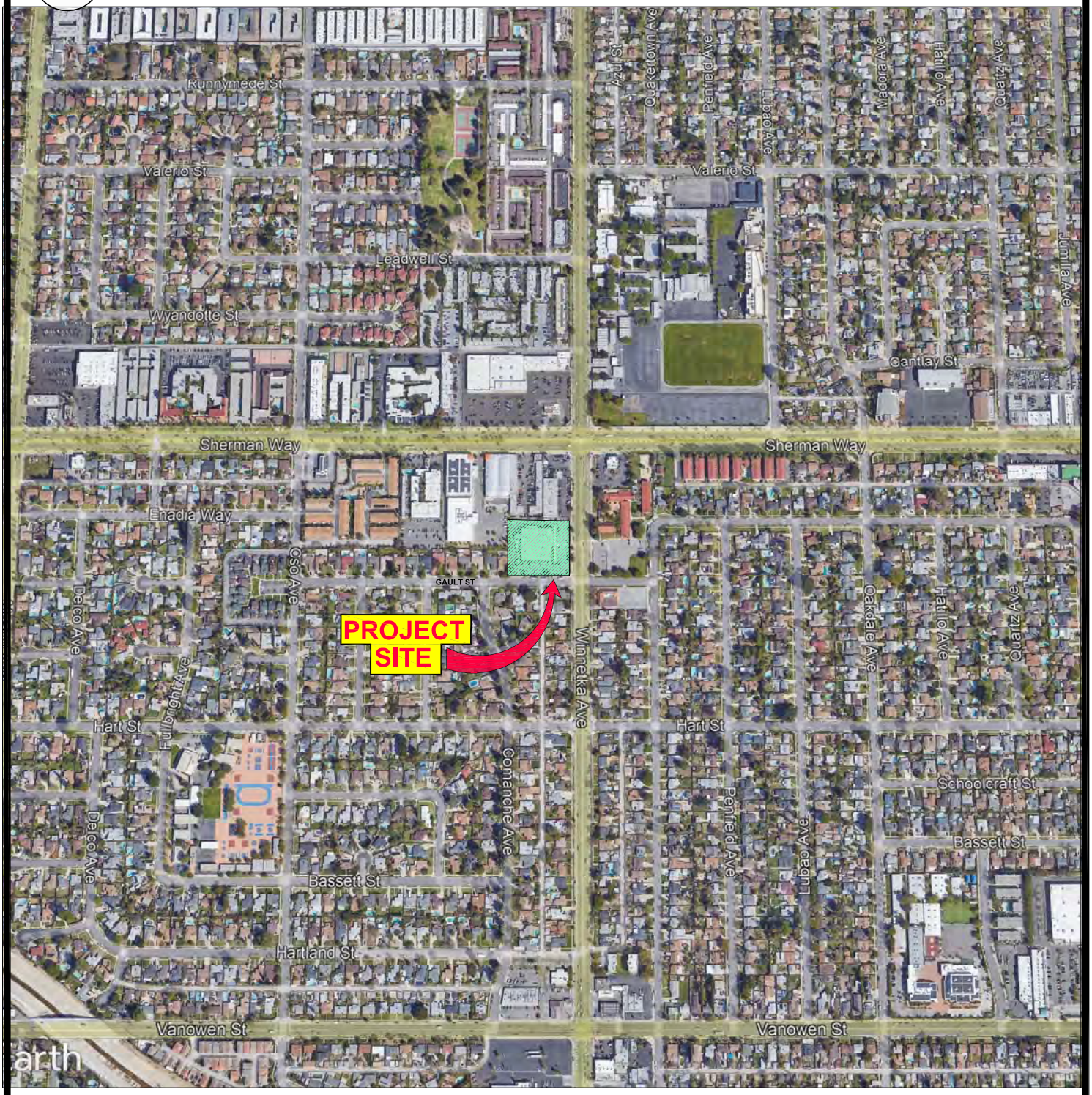


FIGURE 1

7/2023

PROJECT SETTING

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Transportation Assessment (CEQA)

As the local jurisdiction, the City of Los Angeles transportation analysis processes were followed to evaluate potential transportation impacts. On July 30, 2019, the City of Los Angeles adopted the vehicle miles traveled (VMT) metric as its criterion for determining transportation impacts under the California Environmental Quality Act (CEQA). These changes follow the requirements of the State of California Senate Bill 743 (SB 743) and the State's CEQA Guidelines.

The CEQA guidelines for evaluating transportation impacts no longer focus on measuring automobile delay and level of service (LOS). Instead, SB 743 directed lead agencies to revise transportation assessment guidelines to include a transportation performance metric which promotes: the reduction of greenhouse gas emissions, the development of multimodal networks, and access to diverse land uses.

The LADOT TAG is the City of Los Angeles' document providing guidance for conducting CEQA transportation analyses for land development projects. The TAG identifies three CEQA threshold questions for evaluating potential significant transportation impacts in accordance with SB 743.

1) Does the Project conflict with Plans, Programs, Ordinances, or Policies?
2) Does the Project cause substantial vehicle miles traveled (VMT)?
3) Does the Project substantially increase hazards due to a geometric design feature or incompatible use?

The City's adopted review process may also include an additional non-CEQA traffic flow qualitative analysis for large land development projects that generate 500 or more daily trips. The purpose of this review is to evaluate how large projects affect vehicular access, circulation, and safety for all users of the transportation system. A non-CEQA qualitative traffic flow analysis is not required for this Project because the net daily traffic flow is 395 daily trips as calculated by the LADOT VMT calculator tool.

Findings

Based on this evaluation of the CEQA thresholds, the Project does not create a significant transportation impact. While not compliant with all City Plans and Policies, including:

- No dedication on Winnetka Avenue, where 5 feet would be required, the properties south of the proposed school site are primarily residential with multiple owners. Connective improvements are not likely within the future year of the city's mobility plan (2035).
- The Project will follow the DSA jurisdiction requirements and provide 10 bicycle parking spaces. This is fewer than the 4 per classroom short term spaces and 1 per 10 classroom spaces that would have been required by the City of Los Angeles Municipal Code. If greater than 10 bicycle parking spaces are in demand daily, the school can manage the deficiency by evaluating and providing additional spaces.

These elements will not create a significant transportation impact on the community or surrounding area.

No VMT significant impact has been identified as the LADOT VMT calculator shows the Project being below local thresholds for Work VMT employee. Note that the Household VMT per Capita is not applicable because there are no residential units.

The proposed access with one-way entry from Gault Street and one-way exit to Winnetka Avenue does not substantially increase hazards on the roadway system to vehicles, pedestrians or cyclists.

Cumulative VMT impacts have also been evaluated through a consistency check with the Southern California Association of Governments' (SCAG) Regional Transportation Plan/Sustainable Communities Strategy (2016-2040 RTP/SCS) plan. The RTP/SCS is the regional plan that demonstrates compliance with air quality conformity requirements and greenhouse gas (GHG) reduction targets.

Per the LADOT TAG, projects consistent with the RTSCS plan in terms of development location and density are part of the regional solution for meeting air pollution and GHG goals. Projects that have less than a significant VMT impact are deemed to be consistent with the SCAG's 2016-2040 RTP/SCS and would have a less-than-significant cumulative impact on VMT. The Project is consistent with the RTP/SCS plan.

Therefore, no cumulative land development impacts have been identified that would preclude the City's ability to provide transportation mobility in the area. As such, the

Project will not create any cumulative operational impacts, emergency access impacts, and/or hazardous geometric design features.

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CHAPTER 1 PROJECT DESCRIPTION

The Project Site is located at 7111 Winnetka Avenue (Project Site) in the Canoga Park – Winnetka – Woodland Hills – West Hills Community Plan area. The Project Site is also located in Los Angeles Council District 3, in the Winnetka Neighborhood Council area and near (approximately 600 feet) the intersection of Winnetka Avenue and Sherman Way. Figure 2 shows the Project's map location.

Project Description

A two-story Charter School with up to 457 students including 297 Middle School and 160 High School Students. The school will include classrooms, offices, multipurpose building, and ancillary services such as restrooms, outdoor congregating areas, a playfield and gym.

Project Parking and Access

The Project proposes 50 vehicle parking spaces of which 4 electric vehicle (EV) ready stalls (2 of which are accessible) and 6 EV capable will be provided. One-Way vehicular entry is proposed from the north side of Gault Street and one way exit is proposed from the west side of Winnetka Avenue. The Gault Street driveway is proposed near the western boundary of the site and the Winnetka Avenue driveway is proposed near the northern boundary of the site. By positioning the driveways near the outer boundary of the site, traffic and pedestrian movement at the Winnetka Avenue and Gault Street intersection will be facilitated with fewer driveway interactions. The Project will provide 10 bicycle parking spaces in accordance to DSA requirements. An 8-foot wide drive aisle with barrier on-site drop-off/pick-up zone is proposed along the exit driveway. This zone does not impede parking or exiting through traffic. Figure 3 contains the Project site plan.

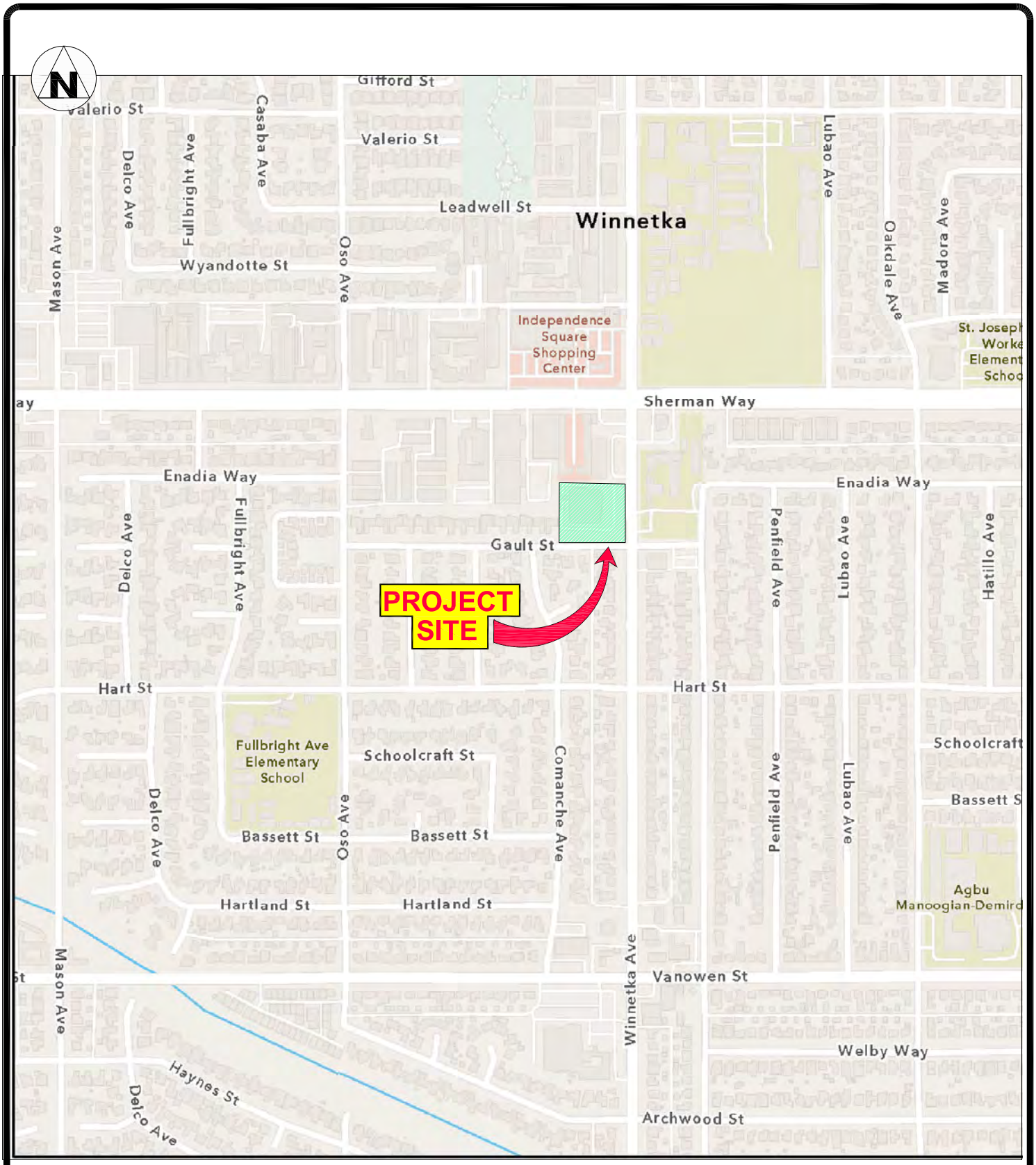


FIGURE 2

7/2023

PROJECT LOCATION

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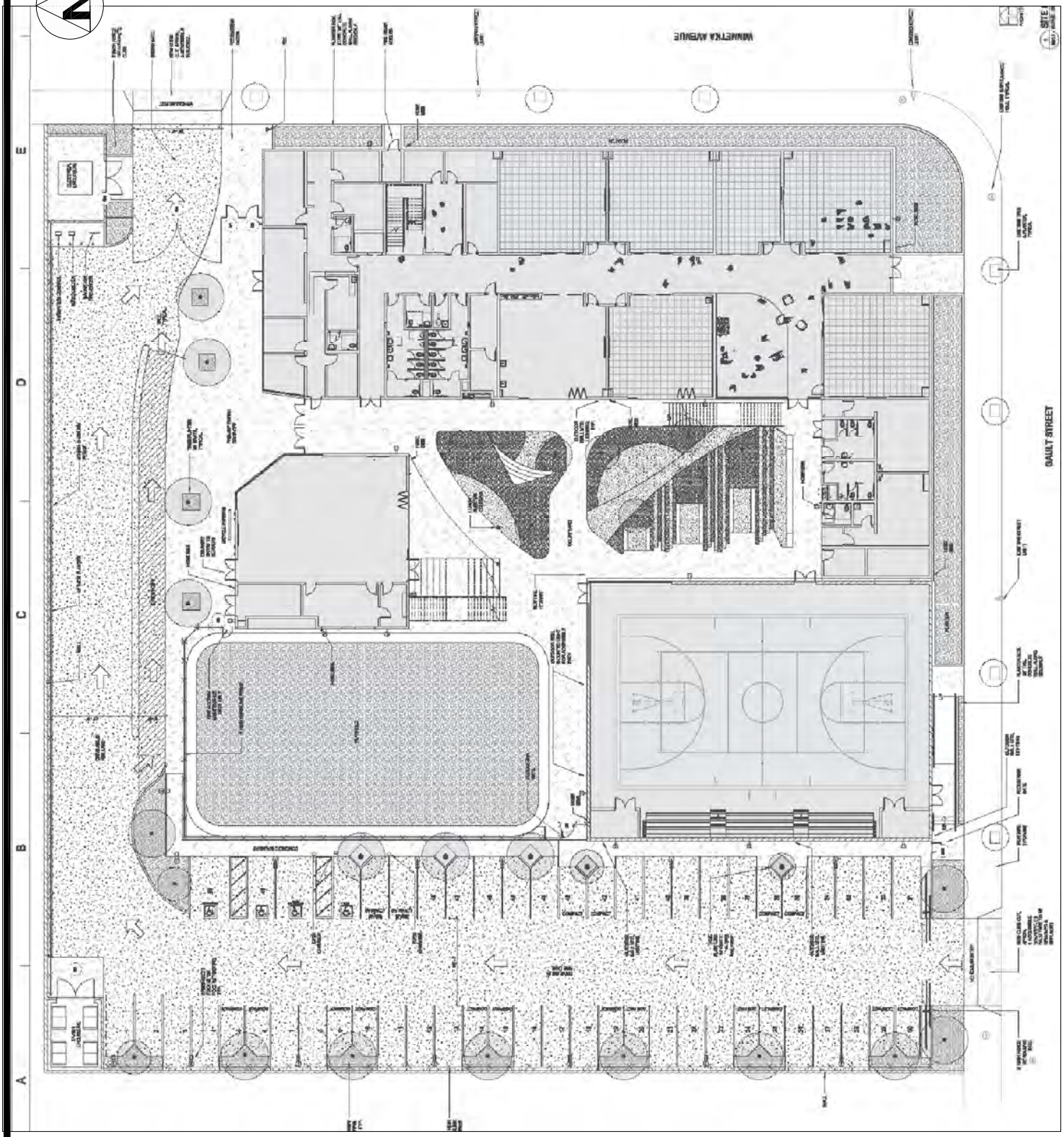


FIGURE 3

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PROJECT SITE PLAN

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ENVIRONMENTAL SETTING

Land Use

The Community Plan is approximately 17,887 acres in size and is bounded by the Chatsworth-Porter Ranch Community Plan Area, the Reseda-West Van Nuys Community Plan Area, the Encino-Tarzana Community Plan Area, the Cities of Hidden Hills and Calabasas and portion of the Los Angeles and Ventura counties. It is about 25 miles northwest of downtown Los Angeles.

The Project Site is bounded by a shopping center property to the north, Winnetka Avenue to the east, a single-family home and public storage to the west, and Gault Street to the south. There are primarily residential properties south of Gault Street.

The Canoga Park – Winnetka – Woodland Hills – West Hills Community Plan currently in effect was adopted in 1999 and a new community plan update is actively underway. Appendix A contains the adopted Reseda - West Van Nuys Community Plan land use map.

Transportation Facilities

The City of Los Angeles has adopted the Mobility Plan 2035 as an update to the City's General Plan Transportation Element to incorporate the complete streets principles for integrating multi-mode transportation networks. The Mobility Plan 2035 dictates the street standards and designations for all users. Appendix B provides the community circulation plan map of the area roadway designations and roadway design standards.

Regional access to the project area is serviced by the Ventura Freeway (US-101) to the south and Sepulveda Boulevard (Hwy -27) to the west. The Ventura Freeway is approximately 3,100 south of the Project Site and accessible from DeSoto Avenue to the west or Corbin Avenue to the east.

The north-south Sepulveda Boulevard (Hwy-27) is located approximately 3,600 feet west of the Project Site. Sepulveda Boulevard operates as a highway with cross traffic

and traffic signals at many intersections though the west San Fernando Valley. Sepulveda Boulevard is accessible from Sherman Way.

The Ventura Freeway carries approximately 262,000 vehicles per day (VPD) with 24,900 vehicles per hour (VPH) at De Soto Avenue. Freeway traffic volumes are provided by Caltrans website dot.ca.gov/programs/traffic-operations/census/traffic-volumes.

Highway 27 (Sepulveda Boulevard) carries approximately 40,000 VPD with 3,400 VPH at Sherman Way. Highway traffic volumes are provided by Caltrans website dot.ca.gov/programs/traffic-operations/census/traffic-volumes.

Pursuant to the City of Los Angeles Mobility Element, arterial roadways are designated Boulevards and Avenues. Boulevards represent the City's widest streets, which typically provide regional access to major destinations; the roadway standard for a Boulevard II roadway is a right-of-way width of 110 feet and a roadway width of 80 feet.

Non - arterial roadways connect arterial roadways to local residential neighborhoods or industrial areas. Non - arterial roadways are designated Collector or Local streets. the standard for a Local Street is a right-of-way width of 60 feet and a roadway width of 36 feet.

Descriptions of the streets serving the Project Site are presented below.

Winnetka Avenue is a north - south roadway designated a Boulevard II Street that provides two lanes in each direction with a median left turn lane, bike lane and curbside parking with 2-hour restrictions on the east side of the street between Sherman Way and Gault Street and predominately unrestricted on the west side of the street.

Sherman Way is an east – west roadway designated a Boulevard II Street that provides two lanes in each direction, and a raised center median. Left turns are accommodated at major intersections, including Sherman Way and Winnetka Avenue. On-street parking is generally permitted except from 8AM to 10PM street cleaning days

(Wednesday on the south side of the street and Thursday on the north side of the street).

Gault Street is an east – west roadway designated a Local Street that provides one lane in each direction. The west leg of the intersection with Winnetka Avenue is striped with a continental crosswalk. There is stop-sign control on Gault Street at Winnetka Avenue.

Transit Information

Public transportation in the study area is provided by the Metropolitan Transportation Authority (Metro) and LADOT. The Project Site is located near a Major Transit Stop at Winnetka Avenue and Sherman Way, less than 600 feet to the north. The transit service available to the Project is briefly described below with a map and routes provided in Appendix C.

Regional Transit Service

The Metro G line (formerly the Orange Line) is a bus rapid transit line operating on dedicated bus lanes between the North Hollywood Red line rail station to the Chatsworth Bus Station. The G line is an 18-mile route with 17 stations spaced approximately 1 mile apart. The nearest stations are at Winnetka Avenue north of Victory Boulevard approximately 4,600 feet south of the site and at Sherman Way east of Canoga Avenue approximately 1.5 miles to the west. A separated Class I bicycle path shares the right-of-way with the G Line buses.

Local Transit Service

Metro is implementing The NextGen Bus Plan approved by the Metro Board of Directors and is being implemented with a 3-phased roll-out that began in December 2020 and continues. The approved Bus Plan is a reimagined bus system that focuses on providing fast, frequent, dependable, and accessible service to meet the needs of today's riders. Metro lines serving the Project Site include:

Metro Route 162 runs primarily along Fallbrook Avenue, Sherman Way and Vineland Avenue. Services are provided to/from Woodland Hills, West Hills, Canoga Park, Winnetka, Reseda, Van Nuys and North Hollywood. Near the Project site, the Metro line 162 travels along Sherman Way providing 15-minute headways during the morning and afternoon peak hours. Key stops include the West Hills Medical Center, Fallbrook Center, Hollywood Burbank Airport, North Hollywood B & G Lines. A transit stop for this line is located on the northeast and southeast corners of Sherman Way at Winnetka Avenue, less than 600 feet from the Project Site.

Metro Route 242/243 runs primarily along Ventura Boulevard, Winnetka Avenue, Plummer Street, Mason Avenue and Devonshire Street. Metro route 243 partners with Metro route 242 to provide a circuitous route that continues east on Devonshire Street to Tampa Avenue and back to Ventura Boulevard. Combined, the two routes provide service to/from Woodland Hills, Warner Center, Canoga Park, Chatsworth, Northridge, and Winnetka. Near the Project site, the Metro line 242/243 travels along Winnetka Avenue providing 40-minute headways during the morning and afternoon peak hours. Key stops include the Northridge Fashion Center, Los Angeles Pierce College, Kaiser Permanente Hospital and Taft High School. The transit stop for this line is located on the northwest and southeast corners of Winnetka Avenue at Sherman Way, less than 600 feet from the Project Site.

Complete Streets Mobility Networks (Vehicle, Bicycle, Transit and Neighborhood)

The Mobility Plan Element establishes a layered network of street standards designed to emphasize mobility modes within the larger system. This approach maintains the primary function of the streets but identifies streets for potential alternative transportation modes providing a range of options available when selecting the appropriate design elements. Maps of these mobility streets in the area is provided in Appendix B.

Network layers have been created that will prioritize a certain mode within each layer with the goal of providing better connectivity. The network layers are Vehicle Enhanced Network, Transit Enhanced Network, Bicycle Enhanced Network, Neighborhood Enhanced Network, and Pedestrian Enhanced District. Streets may be listed in several networks with the goal of selecting a variety of mobility enhancements. Definitions of these networks per the Complete Street Design Guidelines are provided below.

Vehicle Enhanced Network (VEN) - The VEN includes a select number of arterials that carry high volume of traffic for long distance travel on corridors with freeway access. Moderate enhancements typically include technology upgrades and peak-hour restrictions for parking and turning movements. Comprehensive enhancements can include improvements to access management, all-day lane conversions of parking, and all-day turning movement restrictions or permanent access control. There are no nearby VEN roadways. The closest is Victory Boulevard approximately 5,000 feet south of the Project site.

Transit Enhanced Network (TEN) - The TEN is comprised of streets that prioritize travel for transit riders. Moderate enhancements typically include bus stop improvements and increased service, with transit vehicles continuing to operate in mixed traffic. Moderate plus enhancement would include an exclusive bus lane during the peak travel period only. Comprehensive enhancements typically include transit vehicles operating in an all-day exclusive bus lane.

- Sherman Way is designated a Moderate Transit Enhanced Street.

Bicycle Enhanced Network (BEN) – The BEN is comprised of a network of low – stressed protected bike lanes (Tier 1) and bike paths prioritize bicycle travel by providing specific bicycle facilities and improvements. The BEN proposes bike facilities on arterial roadways with a striped separation. Tier 1 corresponding to protected bicycle lanes, and Tier 2 and Tier 3 bicycle lanes on arterial roads with a striped separation - The difference between Tier 2 and Tier 3 implies probability that some bike lanes are not expected to be implemented by 2035.

The City of Los Angeles adopted a 2010 Bicycle Master Plan to encourage alternative modes of transportation and provide a network system that is safe and efficient to use in coordination with the vehicle and pedestrian traffic on the city street systems. A brief definition of the bicycle facilities is provided below:

Bicycle Path – A bicycle path is a facility separated from vehicular traffic for the exclusive use of the cyclist (although sometimes combined with a pedestrian lane). The designated path can be completely separated from vehicular traffic or cross the vehicular traffic with right-of-way assigned through signals or stop signs.

- Metro G Line Rapid Bus Path - A separated Class I bicycle path shares the right-of-way with the G Line buses.
- The Metrolink Ventura County Line Bike and Aliso Creek Canyon Paths are included on the future Green Network along river channels and transit right-of-way.

Bicycle Lane – A bicycle lane is typically provided on-street with a designated lane striped on the street for the exclusive use of the cyclist. The bicycle lanes are occasionally curbside, outside the parking lane, or along a right turn lane at intersections. Protected bike lanes are located next to the curb and separate from moving vehicles by bollard posts or parked vehicles ”parking-protected”.

- Sherman Way is listed as a Tier 1 bicycle lane street.

Bicycle Route – A bicycle route is a designated route in a cycling system where the cyclist shares the lane with the vehicle. Cyclists would follow the route and share the right-of-way with the vehicle.

- No study area streets are identified as a bike route in the City of Los Angeles Bicycle Master Plan.

Neighborhood Enhanced Network (NEN) - NEN is comprised of local streets intended to benefit from pedestrian and bicycle related safety enhancements for more localized travel of slower means of travel while preserving the connectivity of local

streets to other enhanced networks. These enhancements encourage lower vehicle speeds, providing added safety for pedestrians and bicyclists.

- Hart Street is part of the NEN.

Pedestrian Enhanced District (PEDs) - In addition to these street networks, many arterial streets could benefit from additional pedestrian features to provide better walking connections are identified as Pedestrian Enhanced Districts. The PED segments provided in the mobility map identify streets where pedestrian improvements on arterial streets could be prioritized to provide better walking connections to and from the major destinations within communities.

Several streets within the study area have been identified in the pedestrian enhanced district maps with the goal of providing a more attractive environment to promote walking for shorter trips. Adding pedestrian design features and street trees encourages people to take trips on foot instead of by car.

The Pedestrian Enhanced Districts (PEDs) call out portions along the Orange Line Busway and Mason Avenue where pedestrian improvements could be prioritized to provide better walking connections to and from the major destinations.

CHAPTER 2 CEQA TRANSPORTATION ASSESSMENT

The Project is located in the City of Los Angeles. Although not required to follow the jurisdiction's requirements, the City of Los Angeles Transportation Assessment Guidelines, July 2020 (TAG) is the City document that was used to establish procedures and methods for conducting transportation analyses for the proposed Charter School land development projects. Note that this public school is not subject to the City of Los Angeles requirements. The TAG identifies three CEQA threshold questions for identifying significant transportation impacts in accordance with SB 743 applicable to the Project.

1) Threshold T-1: Conflicting with Plans, Programs, Ordinances, or Policies
2) Threshold T-2.1: Causing Substantial Vehicle Miles Traveled (VMT)
3) Threshold T-3: Substantially Increasing Hazards Due to a Geometric Design Feature or Incompatible Use

I. Conflicts with Plans, Programs, Ordinances or Policies (Threshold T-1)

To guide the City's Mobility Plan 2035 (Transportation Element of the General Plan), the City adopted programs, plans, ordinances, and policies to establish the transportation planning framework for all travel modes, including vehicular, transit, bicycle, and pedestrian facilities. Land development projects are evaluated for conformance with these City adopted transportation plans, programs, and policies.

The Threshold T-1 impact criteria applies if the project conflicts with a program, plan, ordinance(s), or policy addressing the transportation circulation system. Please note however, a project would not result in an impact merely based on whether a project would not implement a program, policy, or plan. Rather, it is the intention of this threshold test to ensure proposed development does not conflict with nor preclude the City from implementing adopted programs, plans, and policies.

Screening Criteria for Policy Analysis

If the development project requires a discretionary action, and the answer is yes to any of the following screening threshold questions, further analysis may be needed to

assess whether the proposed project would conflict with plans, programs, ordinances, or policies.

1. Does the project require a discretionary action that requires the decision maker to find that the decision substantially conforms to the purpose, intent, and provisions of the General Plan?

   No, this Project is not subject to the City of Los Angeles requirements and does not require discretionary action from the city. The TAG provides a list of key city plans, policies, programs, and ordinances for consistency review. This review has been conducted and the Project does substantially conform to the purpose, intent, and provisions of the General Plan, as shown in Table 1 and Appendix D.

2. Is the Project known to directly conflict with a transportation plan, policy or program adopted to support multi-modal transportation options or public safety?

   Yes, the Project would conflict with two City planning documents. However, as described in Table 1, Consistency Check, potential impacts would be less than significant.

3. Is the Project proposing to, or required to, make any voluntary or required, modifications to the public right-of-way (i.e., street dedications, reconfigurations of curb lines, etc.)?

   Yes, Pursuant to the following Mobility Element Street Standards, a 5-foot dedication on Winnetka Avenue would be required to satisfy the Boulevard II standard.

   Winnetka Avenue is a Boulevard II roadway with a street standard of 110-foot right-of-way (55-foot half width) with an 80-foot roadway (40-foot half roadway) per the NavigateLA website. Winnetka Avenue is currently dedicated to 100-foot right-of-way (50-foot south half width) adjacent to the Project Site. An additional 5-feet of right-of way would be required per the City's Mobility Element standards. However, the Project will not be providing the additional right-of-way at this time to maximize on-site school amenities. Properties to the south of the school on Winnetka Avenue are primarily residential with multiple owners. It is not likely that dedication would be provided along these properties negating connectivity in the area.

The TAG provides a list of key City plans, policies, programs, and ordinances for consistency review as shown in Table 1. As summarized below and in more detail in Appendix D, Projects that conform with and do not conflict with these City's development standards will be considered consistent and impacts would be less than significant.

Table 1
Consistency Check with Key City Plans, Programs, Ordinances or Policies

TAG Table 2.1-1: City Documents that Establish the Regulatory Framework				
	Plan or Policy	Consistent?	Notes	Preclude City Implementation?
1.	LA Mobility Plan 2035	No	The Project will not follow the LA Mobility Plan 2035 street standards as required by the City of Los Angeles Bureau of Engineering Department. A 5' dedication would be required on Winnetka Avenue based on the roadway designation. However, this dedication will not be provided. This is a school project not under the jurisdiction of the City of Los Angeles. The land uses south of the Project site are primarily residential with multiple owners. The dedication connectivity along this stretch of Winnetka Avenue is not likely within the future timeline of the mobility timeline (2035).	Yes
2.	Plan for Healthy LA	Yes	The Project would support Policy 5.7, Land Use Planning for Public Health, and Greenhouse Gas (GHG) Emission Reduction by reducing single-occupant vehicle trips by its proximity to high quality and high frequency transit service. The Project will include both electric charging stations and pre-wiring spaces for potential future electric vehicle charging (Ord. 186485). The Project would not conflict with policies in the Plan for Healthy LA that promote active transportation, safe communities, and healthy neighborhoods.	No
3.	Land Use Element of the General Plan (35 Community Plans)	Yes	The Project is in the Canoga Park – Winnetka – West Hills Community Plan area, which is currently going through a Plan update. The Project will be in substantial conformance with the purposes, intent, and provisions of the General Plan and the Community Plan.	No
4.	Specific Plans	Yes	None.	No
5.	LAMC Section 12.21A.16 (Bicycle Parking)	No	The Project will provide fewer than required by LAMC section 12.21A.16. This Project is a public charter school project and will follow DSA requirements for 10 bicycle spaces.	No
6.	LAMC Section 12.26J (TDM Ordinance)	Yes	LAMC Section 12.26J for Transportation Demand Management and Trip Reduction Measures applies only to the construction of new non-residential floor area greater than 25,000 s.f.	The school will provide trip reduction measures in accordance with DSA requirements.

	Plan or Policy	Consistent?	Notes	Preclude City Implementation?
7.	LAMC Section 12.37 (Waivers of Dedications and Improvement)	Not Required	No waivers for street dedications or improvements are requested. The Project is a public Charter School and is exempt from these requirements.	Yes
8.	Vision Zero Action Plan	Yes	Vision Zero is a strategy to eliminate all traffic fatalities and severe injuries, while increasing safe, healthy, equitable mobility for all. The Project would not preclude or conflict with the implementation of any current or future Vision Zero projects in the public right-of-way,	No
9.	Vision Zero Corridor Plan	Yes		No
10.	Citywide Design guidelines	Yes		No
	Guideline 1: Promote a safe, comfortable, and accessible pedestrian experience for all.	Yes	The Project will create a continuous and straight sidewalk clear of obstructions for pedestrian travel. The Project will provide adequate sidewalk width and right-of-way to accommodate pedestrian flow and activity. Pedestrian access will be at street level with direct access to the surrounding neighborhood and amenities.	No
	Guideline 2: Carefully incorporate vehicular access such that it does not degrade the pedestrian experience.	Yes	The Project complies with the Citywide Design Guidelines incorporating vehicle access locations and does not discourage and/or inhibit the pedestrian experience. Vehicular access is provided with a one-way entry from Gault Street and one-way exit to Winnetka Avenue.	No
	Guideline 3: Design projects to actively engage with streets and public space and maintain human scale.	Yes	The building design uses attractive architectural elements. The Project would not preclude or conflict with the implementation of future streetscape projects in the public right-of-way.	No

Cumulative Consistency Check

Pursuant to the TAG, each of the plans, programs, ordinances, and policies to assess potential conflicts with proposed projects are reviewed to assess cumulative impacts that may result from the Project in combination with other nearby development projects.

A cumulative impact could occur if the Project, with other future development projects located on the same block were to cumulatively preclude the City's ability to serve transportation user needs as defined by the City's transportation policy framework. A listing and map of other known planned development projects is provided in Appendix E. No other development projects have been identified on the same block of Gault Street or Winnetka Avenue. Note that any other land development projects would be individually responsible for complying with the City's transportation plans, programs ordinances and policies.

The Project does not have a significant transportation impact under CEQA Threshold T-1 (Conflicting with Plans, Programs, Ordinances, or Policies).

Criteria for Transportation Projects

A Transportation Project includes the addition of through traffic lanes on existing or new highways, including general purpose lanes, high-occupancy vehicle (HOV) lanes, peak period lanes, auxiliary lanes, and lanes through grade-separated interchanges (except managed lanes, transit lanes, and auxiliary lanes of less than one mile in length designed to improve roadway safety).

Not Applicable - This analysis for Transportation Projects is not applicable to land development projects and the Project is not a transportation project because the Project is a land development project. Therefore, the Transportation Project analysis is not part of the Project's CEQA review.

II. Causing Substantial Vehicle Miles Traveled (Threshold T - 2.1)

The intent of this threshold question is to assess whether a land development project causes a substantial VMT impact. CEQA Guidelines Section 15064.3(b) requires the use of VMT as the new metric for analyzing transportation impacts.

To address this question, LADOT's TAG identified significant VMT impact thresholds for each of seven Area Planning Commission (APC) sub-areas in the City of Los Angeles. A project's VMT is compared against its APC threshold goal for household VMT per capita and work VMT per employee to evaluate the significance of the project's VMT.

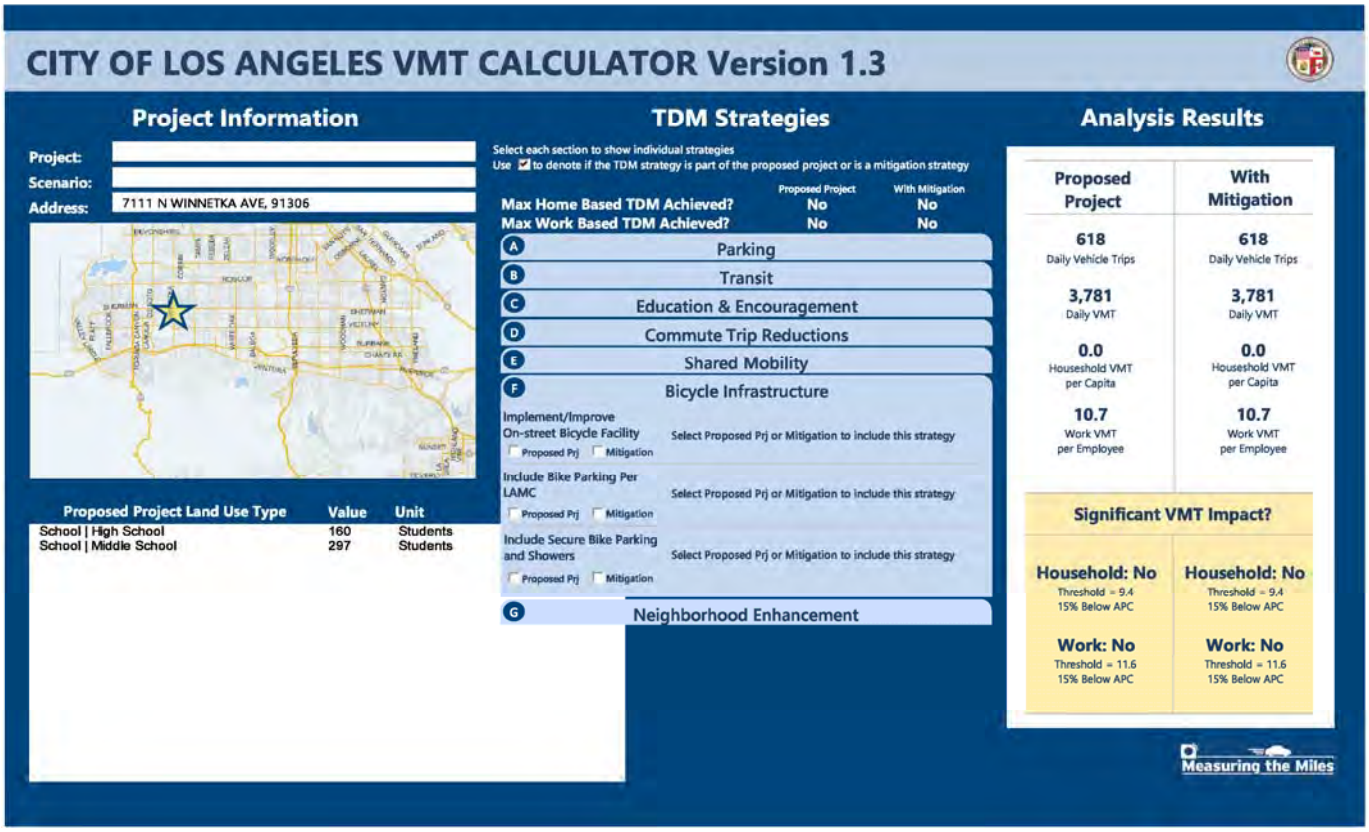
A development project will have a potential impact if the development project would generate VMT exceeding 15% below the existing average VMT for the Area Planning Commission (APC) area in that the project is located per TAG's Table 2.2-1.

The Project is in the South Valley APC sub - area that limits daily household VMT per capita to a threshold value of 9.4 and a daily work VMT per employee to a threshold value of 11.6 (15% below the existing VMT for the South Valley APC), see table below.

Table 2.2-1: VMT Impact Criteria (15% Below APC Average)

AREA PLANNING COMMISSION	DAILY HOUSEHOLD VMT PER CAPITA	DAILY WORK VMT PER EMPLOYEE
Central	6.0	7.6
East LA	7.2	12.7
Harbor	9.2	12.3
North Valley	9.2	15.0
South LA	6.0	11.6
South Valley	9.4	11.6
West LA	7.4	11.1

The household VMT per capita is not applicable because no residential use is proposed. The Project's work VMT per employee is 10.7 per the LADOT VMT calculator tool, below the VMT 11.6 threshold for the South Valley APC.



7/13/2023

No VMT Project impacts are created by the development of the Project for the South Valley APC. No TDM measures would be required. The Project's full VMT calculation report is provided in Appendix F.

Cumulative VMT Consistency Check

Cumulative VMT impacts are evaluated through a consistency check with the Southern California Association of Governments' (SCAG) Regional Transportation Plan/Sustainable Communities Strategy (2016-2040 RTP/SCS) plan. The RTP/SCS is the regional plan that demonstrates compliance with air quality conformity requirements and greenhouse gas (GHG) reduction targets.

Per the City's TAG, projects that are consistent with the RTP/SCS plan in terms of development location and density are part of the regional solution for meeting air pollution and GHG goals.

Projects that have less than a significant VMT impact are deemed to be consistent with the SCAG's 2016-2040 RTP/SCS and would have a less-than-significant cumulative impact on VMT.

As shown, the Project VMT impact would not exceed the City's South Valley APC VMT impact thresholds and as such, the Project's contribution to the cumulative VMT impact is adequate to demonstrate there is no cumulative VMT impact that would preclude the City's ability to provide transportation mobility in the area.

III. Substantially Increasing Hazards Due to a Geometric Design Feature or Incompatible Use (Threshold T- 3.1)

The third CEQA question is answered by an evaluation of the potential increase in hazards due to a geometric design feature associated with the Project Site access, and may include safety, operational, or capacity impacts related to vehicle conflicts with pedestrians, bikes, or other vehicles.

Project size, location and access design are considered in the review to evaluate any access deficiencies that may be considered significant. Below are the findings of the access review.

1. Project vehicle access points are located on Gault Street (a Local street) with a one-way entry driveway and Winnetka Avenue (a Boulevard II roadway) with a one-way exit driveway. One way operation will reduce on-site conflicts between vehicles and ensure orderly entry and exit.
2. All parking spaces will be visible upon entry from Gault Street negating the need to circulate off site and reenter to find available parking.
3. An on-site student loading/unloading zone will be provided along the southerly portion of the drive aisle exiting to Winnetka Avenue. The zone will be separated from the drive aisle with a raised median to separate it from the through traffic using the exit.
4. The Gault Street driveway will be located near the western boundary of the site approximately 270 feet west of Winnetka Avenue. The driveway location will reduce pedestrian and vehicle conflicts at Winnetka Avenue and Gault Street.
5. The proposed Gault Street driveway is located beyond the 75-foot required separation from the Winnetka Boulevard curb line, which is consistent with LADOT driveway width and

placement per LADOT Manual of Policies and Procedures, Section 321, Driveway Design.

5. The Winnetka Avenue driveway will be located near the northern boundary of the site approximately 240 feet north of Gault Street and 340 feet south of Sherman Way. There is currently a driveway at or very near this location. The location will reduce pedestrian and vehicle conflicts at Gault Street and Winnetka Avenue and at Sherman Way and Winnetka Avenue.
6. The proposed Winnetka Avenue driveway will be located beyond the 150-foot required separation from Sherman Way, which is consistent with LADOT driveway width and placement per LADOT Manual of Policies and Procedures, Section 321, Driveway Design.
7. Winnetka Avenue provides a center median left-turn lane for vehicle storage space for Project left-turn egress.
6. The pedestrian entries to the site are separated from the vehicle entries and do not cross the interior parking lot or drive aisles. There is a pedestrian entry gate immediately south of the Winnetka Avenue driveway and east of the Gault Street driveway.
7. Protected pedestrian crossings with yellow continental crosswalks are provided on the west leg of the adjacent intersection of Gault Street at Winnetka Avenue and on all legs of the nearby intersection of Sherman Way and Winnetka Avenue.
8. There is an existing striped bike lane on the east and west sides of Winnetka Avenue.
9. Access impacts are typically evaluated for permanent conditions after project completion but can also be evaluated for temporary conditions during project construction. Pursuant to LADOT construction criteria, three areas to be considered when evaluating project construction activities are discussed below.

   a. <u>Temporary Transportation Constraints</u>

   Project construction may require temporary loss of the curb travel lane for delivery of materials and construction equipment, if necessary, a request for temporary lane closures will be made to the city to utilize the sidewalk and traffic lane (no parking lane is present on Winnetka Avenue and Gault Street adjacent to the Project Site).

As part of the Project's construction, the City of Los Angeles will require a Construction Traffic Management Plan (Plan) to be implemented during the construction phase to minimize potential conflicts with vehicles and pedestrians associated with the Project's construction. The Plan would include a construction schedule, the location of any traffic lane or sidewalk closures, any traffic detours, haul routes, hours of operation, access plans to abutting properties, and contact information.

Construction workers are typically expected to arrive at the Project Site before 7:00 AM and depart before or after the weekday peak hours of 4:00 to 6:00 PM. Deliveries of construction materials will be coordinated to non-peak travel periods, to the extent possible and occur on-site or from Vanowen Street.

No detours around the construction site are expected; however, flaggers would be used to control traffic movement during the ingress and egress of construction trucks/equipment.

b. Temporary Loss of Access

Vehicular access to the adjacent properties will be maintained. Safe pedestrian circulation paths adjacent to or around the work areas will be provided by covered pedestrian walkways if necessary and will be maintained as required by City-approved Work Area Traffic Control Plan.

c. Temporary Loss of Bus Stops or Rerouting of Bus Lines

No bus stops are located on Winnetka Avenue or Gault Street within the immediate Project Site work zone that would need to be temporarily relocated. There will be no loss of pedestrian access to transit stops and no rerouting of bus lines is necessary.

Therefore, the Project does not have a significant transportation impact under CEQA Threshold T-3.1 (Substantially Increasing Hazards Due to a Geometric Design Feature).

Since Project construction would be temporary and not result in loss of vehicular, pedestrian access, and transit access, the construction impacts would be less than significant.

Temporary Loss of Bus Stops or Rerouting of Bus Lines

No bus stops are located on Vanowen Street within the immediate Project Site work zone that would need to be temporarily relocated. There will be no loss of pedestrian access to transit stops and no rerouting of bus lines is necessary.

Therefore, the Project does not have a significant transportation impact under CEQA Threshold T-3.1 (Substantially Increasing Hazards Due to a Geometric Design Feature).

Since Project construction would be temporary and not result in loss of vehicular, pedestrian access, and transit access, the construction impacts would be less than significant.

APPENDIX A

Community Plan Land Use Map

FOOTNOTES :

1. Residential Height Limits - Woodland Hills

Single-family housing located along Topanga Canyon Boulevard south of Ventura Boulevard and north of Mulholland Drive shall be limited to two stories. Residential development west of Mulholland Drive between Valmar Road and Ventura Boulevard shall also be limited to two stories.

2. Commercial Development Limitations-Ironland Nursery

If and when zone change to a commercial zone is approved on this property, the ordinance shall be include permanent (Q) conditions limiting maximum square footage within the 1.8 acres currently designated General Commercial to a Floor Area Ratio of 0.5, and limiting the maximum square footage of development over the entire 10.5 acre ownership to a Floor Area Ratio of .51 up to 236,698 sq.ft. Limitations to those first permitted in the CL-1 zone, limiting the maximum height of any structures to 30 feet, and providing an equestrian trail easement in the major backbone of the Santa Monica Mountains Conservancy Trail System, establishing minimum landscape setbacks from adjacent residential property and from the properties line along the easterly Mulholland Road frontage of 15 feet, and limiting primary ingress and egress to Valley Circle Boulevard. The Director of Planning, Department of Transportation, Fire Department shall be determined at Site Plan Review. Any deviations requested from the above stated conditions of approval, future discretionary review, or any modification of these conditions shall be through a Plan Amendment or Zone Change that will include its own environmental determination.

3. Affordable Housing - Canoga Park

Development for low and moderate income housing may exceed the density permitted in the R1 zone provided that the subject parcel is in excess of 6,800 square feet that the average density of all land designated Low Residential on the block does not exceed that permitted in the R1 zone, and that projects meet the definition of low and moderate income housing under the City's Housing Density Bonus Program.

4. Owensmouth Avenue FAR Limitations - Canoga Park

All commercial zones for properties located on Owensmouth Avenue between Sherman Way and Vanowen Street shall include a permanent (Q) condition limiting development to a Floor Area Ratio of 1.5:1.

5. The Public Facility (PF) planning land use designation is premised on the ownership and use of the property by a government agency. The designation of the PF zone as a corresponding zone is based on the same premise. The Plan also intends that where a board or governing body of a government agency officially determines that a property zoned PF is surplus, and no other public agency has indicated an intent to acquire, and the City is notified that the agency intends to offer the property for sale to a private purchaser, then the property may be rezoned to the zone(s) most consistent within 500 feet of the property boundary and still be considered consistent with the adopted Plan.

6. Local streets and freeways are shown for reference only.

7. Broad symbol denotes the general location of a proposed facility. The symbol does not designate any specific property for acquisition. Such facilities may be appropriately located within an area defined by the locational and service radius standards contained in the individual facility plans comprising the Service Systems Elements of the General Plan.

8. Existing mobilehome parks are consistent with the Plan. Future mobilehome parks shall be consistent with the Plan when developed in the RMP Zone.

9. Each Plan category permits all indicated corresponding zones as well as those zones referenced in the Los Angeles Municipal Code (LAMC) as permitted by such zones unless further restricted by adopted Specific Plans, specific conditions and/or limitations of project approval, plan footnotes in other Plan map or text references.

Zones established in the LAMC subsequent to the adoption of the Plan shall not be deemed as corresponding to any particular Plan category unless the Plan is amended to so indicate.

It is the intent of the Plan that the entitlements granted shall be one of the zone designations within the corresponding zones shown on the Plan, unless accompanied by a concurrent Plan Amendment.

10. Woodlake Avenue and Sunset Street

Development in densities permitted by the Low Medium I Residential land use designation shall be limited to RZ zoning.

* Bikeways are shown on the Citywide Bikeways System Map contained in the City's 2010 Bicycle Plan, a component of the Transportation Element of the General Plan, which was adopted by the City Council on March 1, 2011.

LAND USE

RESIDENTIAL

LOW DENSITY	CORRESPONDING ZONES	MULTIPLE FAMILY	CORRESPONDING ZONES
MINIMUM	OS, A1, A2, RE40	LOW MEDIUM I	RD1.5, RD2, RD3, RD4, RZ3, RZ4, RZ5
VERY LOW	RE20, RA, RE15, RE11	LOW MEDIUM II	RD1.5, RD2, RW2, RZ2.5
VERY LOW II	RE15, RE11	MEDIUM	R3
LOW	RE9, R1, R2, RD5, RD6	HIGH MEDIUM	R4

COMMERCIAL

	CORRESPONDING ZONES
NEIGHBORHOOD	CL, CL1, CL2, CL4, RAS3, RAS4
LIMITED	CR, CL, CL1, CL2, RAS3, RAS4, P
GENERAL	CR, CL, CL2, RAS3, RAS4
COMMUNITY	CR, CL, CL4, RAS3, RAS4
REGIONAL	CR, CL, CL1, CL2, CL4, RAS3, RAS4, RAS4, RU, RAS, RS

INDUSTRIAL

	CORRESPONDING ZONES
LIMITED	CM, MR1, RAS
LIGHT	MR2, M2

OPEN SPACE, PUBLIC FACILITIES

	CORRESPONDING ZONES
OPEN SPACE	OS, A1
PUBLIC FACILITIES	PF

CIRCULATION

- Scenic Freeway *
- Freeway *
- Super Major Highway
- Scenic Div Major Hwy II
- Scenic Major Highway II
- Scenic Parkway
- Parkway
- Major Highway II
- Secondary Highway
- Special Collector Street
- Collector Street
- Local Street *
- MTA RR R/W
- Equestrian Trail
- Private Street

SPECIAL BOUNDARY

- Residential Planned Development
- Endangered Ridgeline
- Homekeeping Area

ADMINISTRATIVE BOUNDARY

- City/County Boundary
- Community Boundary

SERVICE SYSTEMS *

SCHOOL SITES

- Elementary School
- Junior High School
- Senior High School
- Community College
- Special School Facility
- SH Private Senior High School
- E Private Elementary School

RECREATIONAL SITES

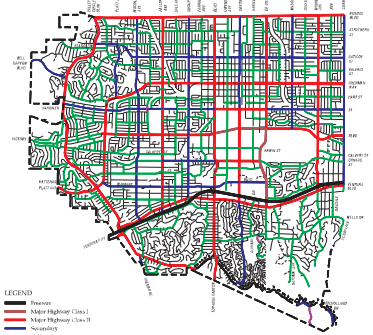
- Neighborhood Park
- Community Park
- Golf Course - Private

OTHER FACILITIES

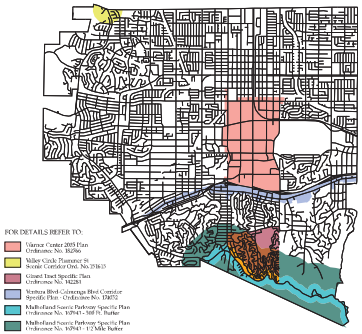
- Fire Station
- Community Library
- PO Post Office
- Cultural or Historical Site
- Scenic View Site
- Riding/Assn/Correct
- Health Center
- DWP Water & Power Property
- Convalescent Hospital
- HW House Of Worship
- Power Distribution Center

NOTES:

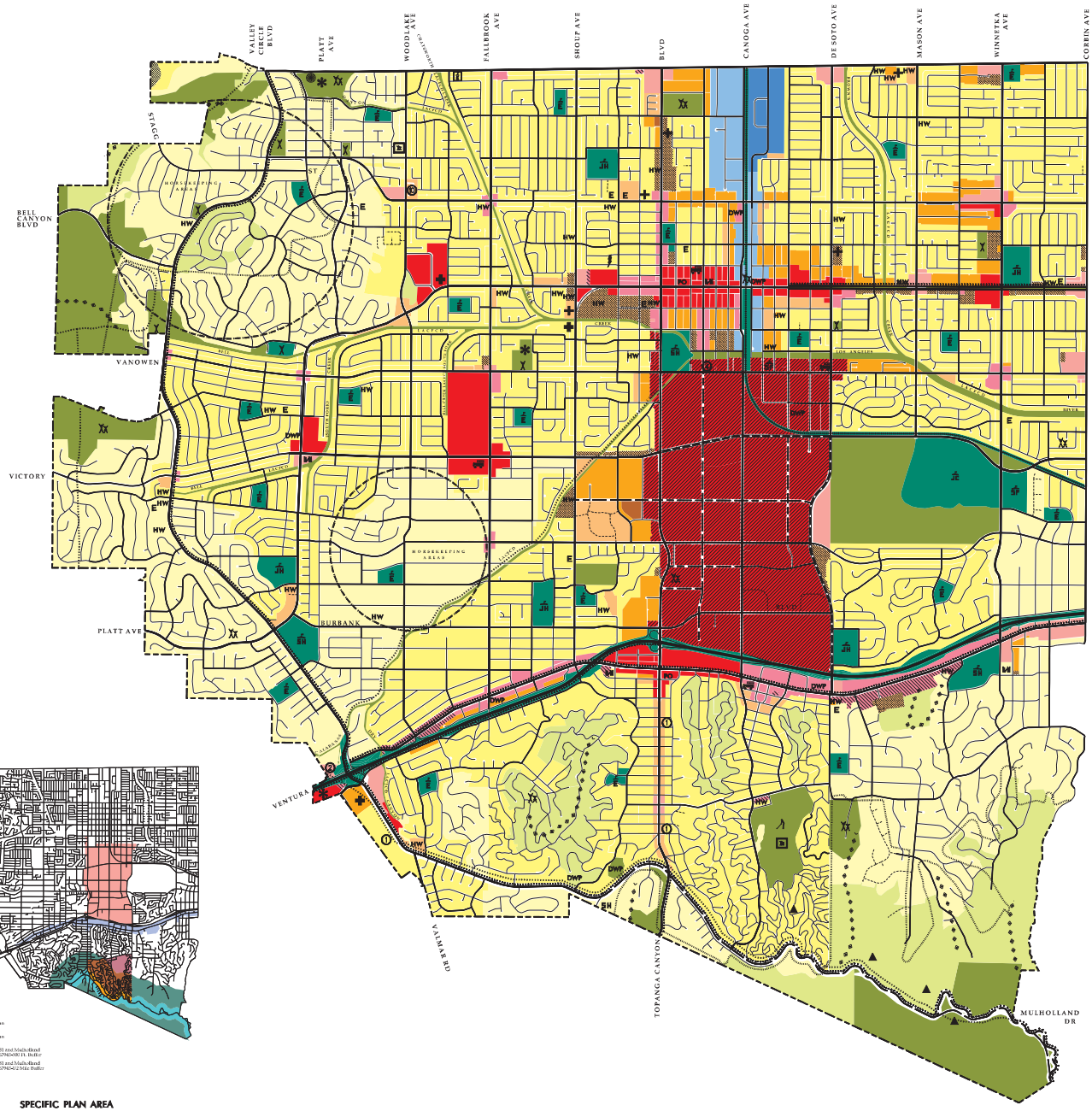
- Proposed *



GENERALIZED CIRCULATION
(See Note "D")



SPECIFIC PLAN AREA



Notes :

A. The text of the Community Plan can be accessed on the City Of Los Angeles' Web Page (www.lacity.org/PLN).
B. Other Special Area Maps may not be included in this document.
C. Parcel level information (Zone designation and zoning) can be found on the City Of Los Angeles' ZIMAS Map Automation Web Site.
D. Generalized Circulation is for reference only. For detailed information, see the "Street and Highway Designation" maps prepared and maintained by Public Works/Bureau of Engineering.

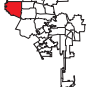
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GENERAL PLAN LAND USE MAP (as of April 23 2013)

CANOGA PARK - WINNETKA - WOODLAND HILLS - WEST HILLS COMMUNITY PLAN

A PART OF THE GENERAL PLAN OF THE CITY OF LOS ANGELES

City Of Los Angeles - City Planning Department - Systems And GIS Division Michael LoGrande - Director



NORTH
0 1400 2800
FEET

PLOT DATE : 09/08/14

CITY SERVICES:
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LADROSE (zp map) patAB : SA : -

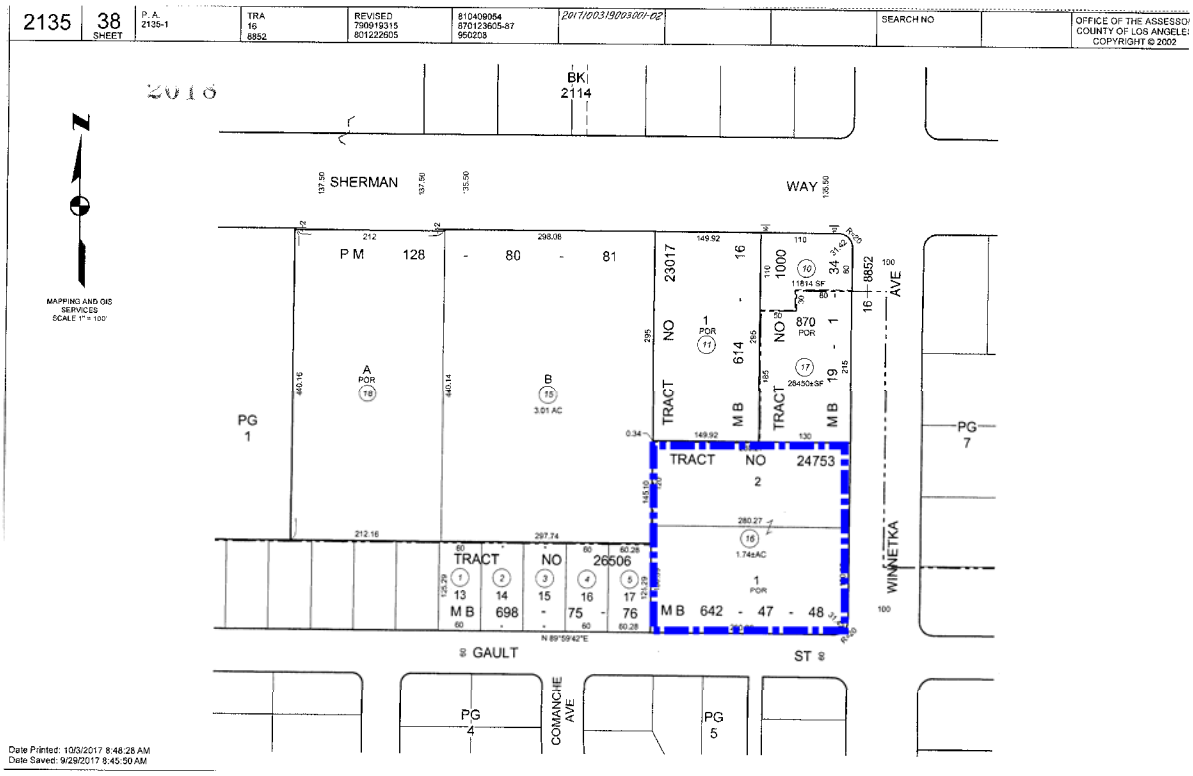
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BUMP rpts cover : s:\cpln\gpdata\CPE
BAPP rpts cover : s:\cpln\gpdata\CPE

DEANO rpts cover : s:\cpln\gpdata\CPE
SHCOND rpts cover : s:\cpln\gpdata\CPE
SMount cover : s:\cpln\gpdata\CPE

APPENDIX B

Street Standards, Circulation, High Injury Network Map & Complete Streets

Overland Traffic Consultants, Inc.

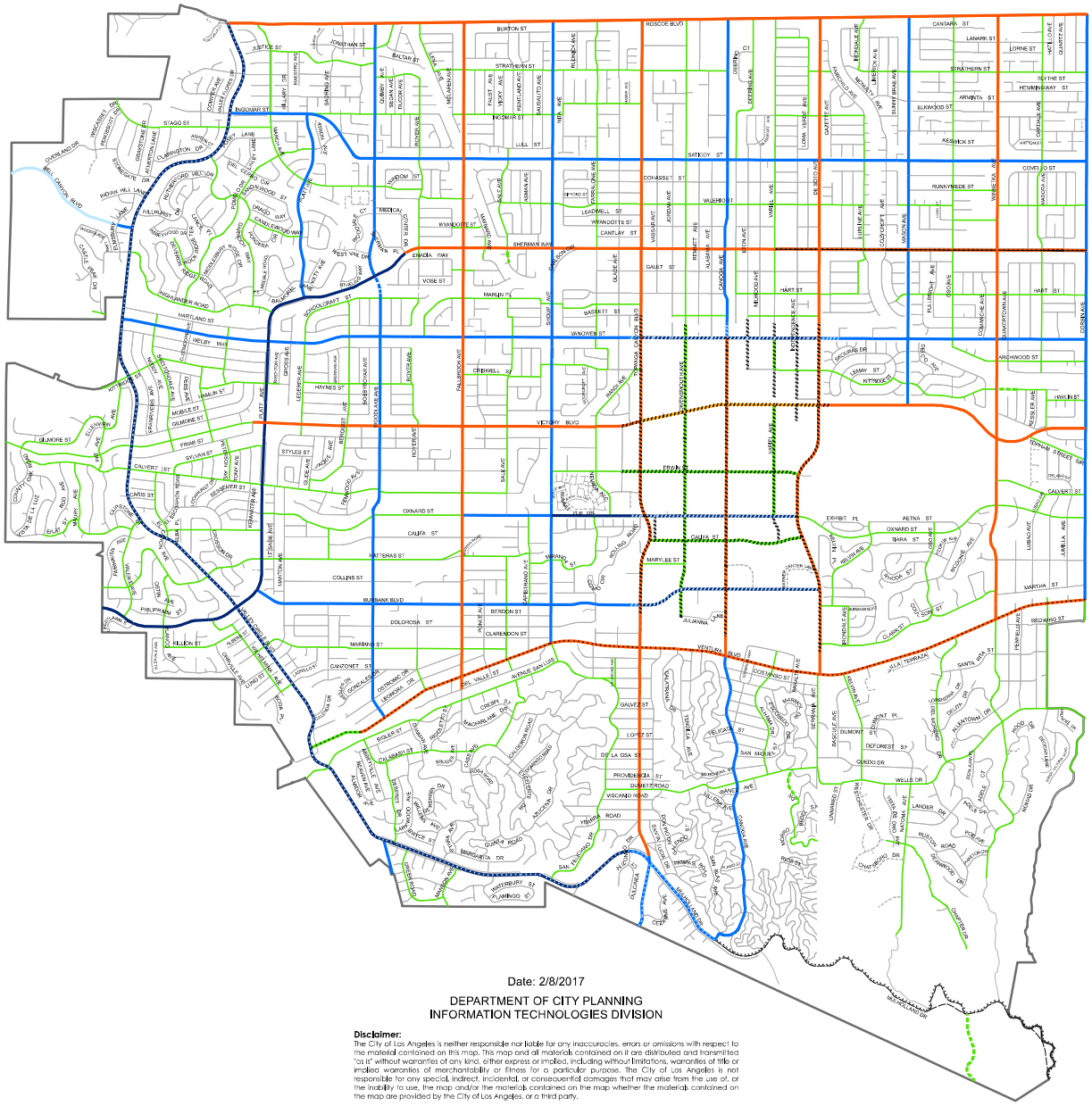


Street Designations and Standard Roadway Dimensions

Previous Designation	Previous Designated Dimensions	Example of Previous Built Dimensions	New Designation(s)	New Designated Dimensions (right-of-way/(Right-of-Way/Roadway widths, feet) Roadway widths, feet)
Major Highway Class I	(126/102)	(126/102)	Boulevard I	(136/100)
		(110/80)	Boulevard II	(110/80)
Major Highway Class II	(104/80)	(104/80)	Boulevard II	(110/80)
		(100/70)	Avenue I	(100/70)
		(86/56)	Avenue II	(86/56)
		(72/46)	Avenue III	(72/46)
Secondary Highway (90/70)	(90/70)	(100/70)	Avenue I	(100/70)
		(86/56)	Avenue II	(86/56)
		(72/46)	Avenue III	(72/46)
		(66/40)	Collector Street	(66/40)
Collector Street	(64/44)	(64/44)	Collector Street	(66/40)
Industrial Collector Street	(64/48)	(64/48)	Industrial Collector Street	(68/48)
Local Street	(60/36)	(60/36)	Local Standard	(60/36)
		(50/30)	Local Limited	(50/30)
Industrial Local	(60/44)	(60/44)	Industrial Local	(64/44)
Standard Walkway	10	10	Pedestrian Walkway	(10–25)
(New Designation)			Shared Street	(30' / 10')
(New Designation)			Access Roadway	(20 right-of-way)
Service Road	20	Various	One-Way Service Road – Adjoining Arterial Streets	(28–35/12 or 18)
			Bi-Directional Service Road – Adjoining Arterial Streets	(33–41/20 or 28)
Hillside Collector	(50/40)	(50/40)	Hillside Collector	(50/40)
Hillside Local	(44/36)	(44/36)	Hillside Local	(44/36)
Hillside Limited Standard	(36/28)	(36/28)	Hillside Limited Standard	(36/28)

CANOGA PARK - WINNETKA - WOODLAND HILLS - WEST HILLS

CIRCULATION



Legend

- Boulevard I Modified
- Boulevard II
- Boulevard II Divided Scenic
- Boulevard II Modified
- Boulevard II Scenic
- Avenue I
- Avenue I Modified
- Avenue I Scenic
- Avenue II
- Avenue II Modified
- Avenue II Scenic
- Avenue II Proposed
- Avenue III
- Collector
- Collector Modified
- Collector Proposed
- Collector Scenic
- Scenic Highway
- Local
- Local Modified
- Parkway
- Private Street
- Community Plan Area Boundary

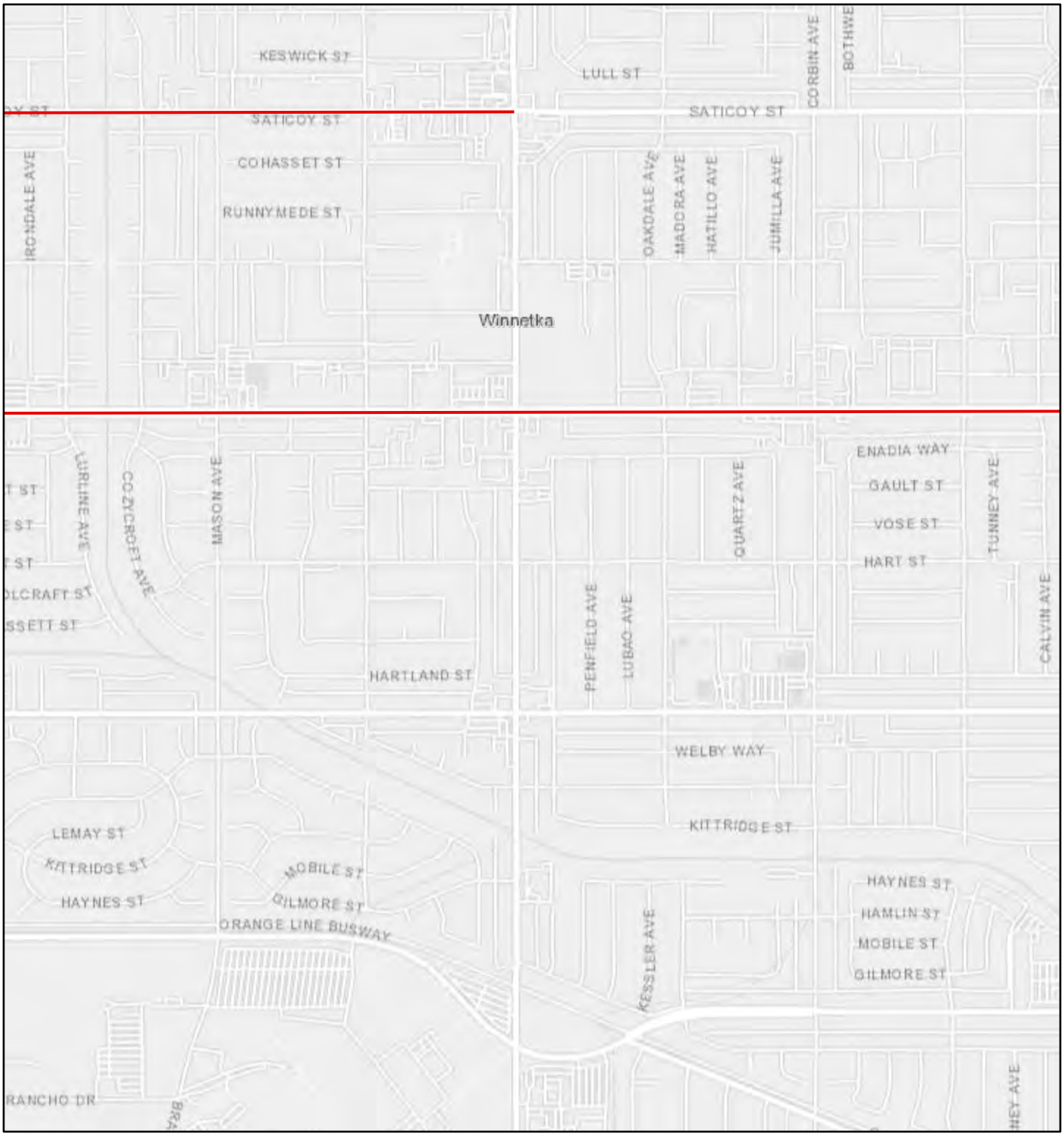
Date: 2/8/2017

DEPARTMENT OF CITY PLANNING
INFORMATION TECHNOLOGIES DIVISION

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N
W E
S

High Injury Network



July 13, 2023

RED - TEN Roadway

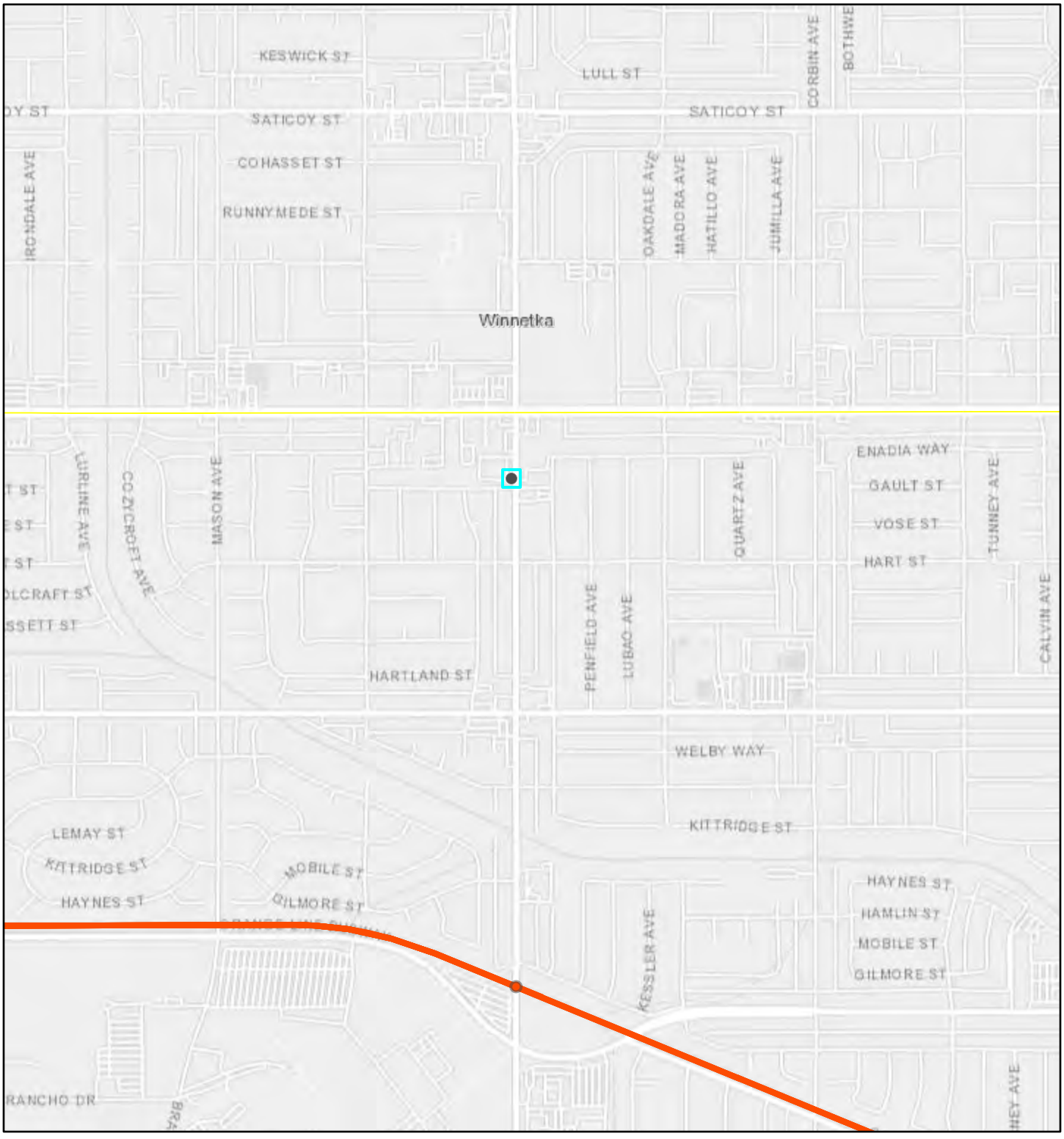
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0 0.13 0.25 0.5 mi

0 0.2 0.4 0.8 km

Esri, HERE, County of Los Angeles, Bureau of Land Management, Esri, HERE, Garmin, GeoTechnologies, Inc., USGS, EPA

Transit Enhanced Network



July 13, 2023

Yellow - Moderate Transit Enhanced Roadway
Red - Metro G Line

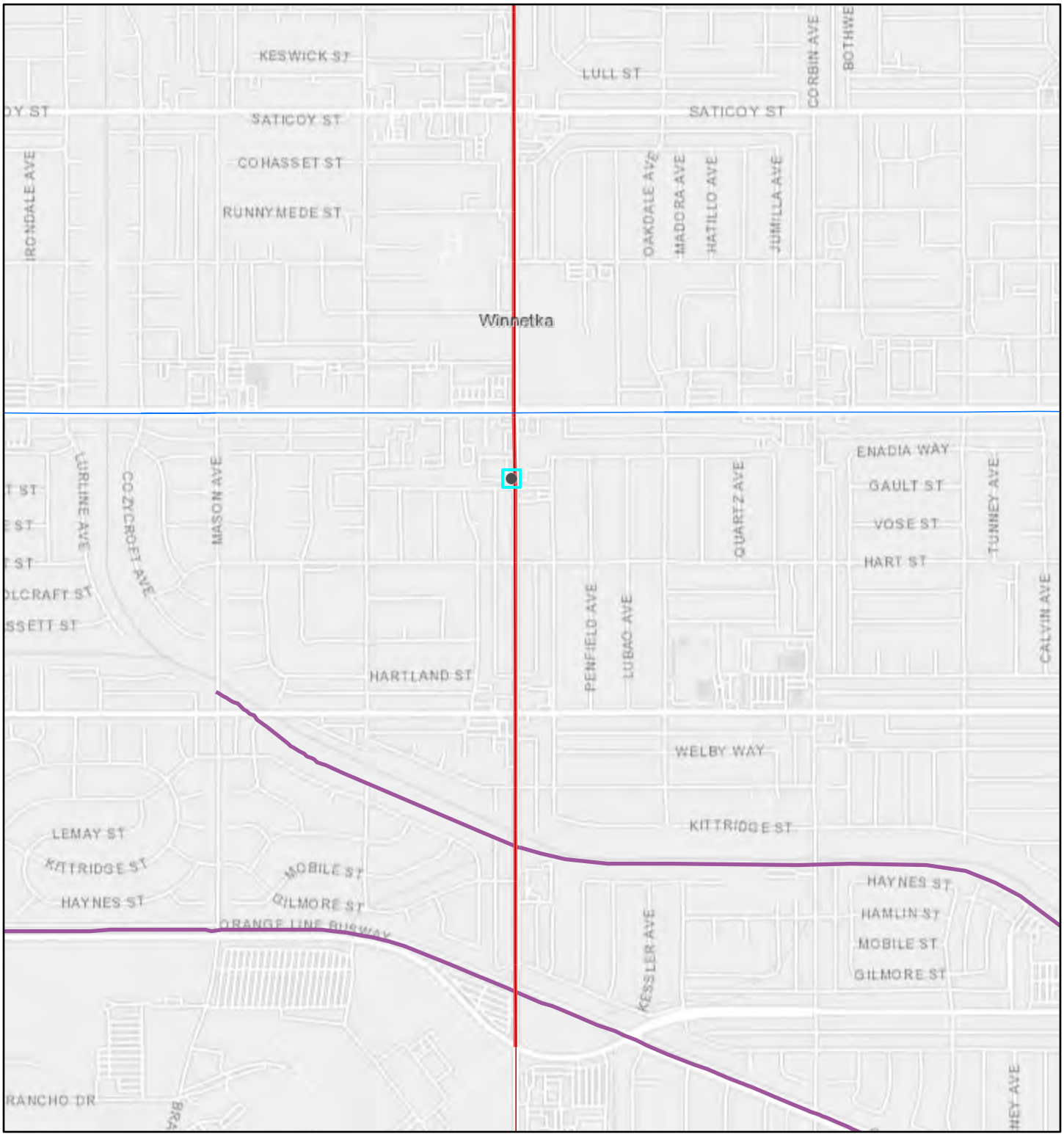
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0 0.2 0.4 0.8 km

Esri, HERE, County of Los Angeles, Bureau of Land Management, Esri, HERE, Garmin, GeoTechnologies, Inc., USGS, EPA

Existing and Bicycle Enhanced Network



July 13, 2023

Blue - Tier 1 Protected Bike Lane
Purple - Bike Path
Red - Existing Bike Lane

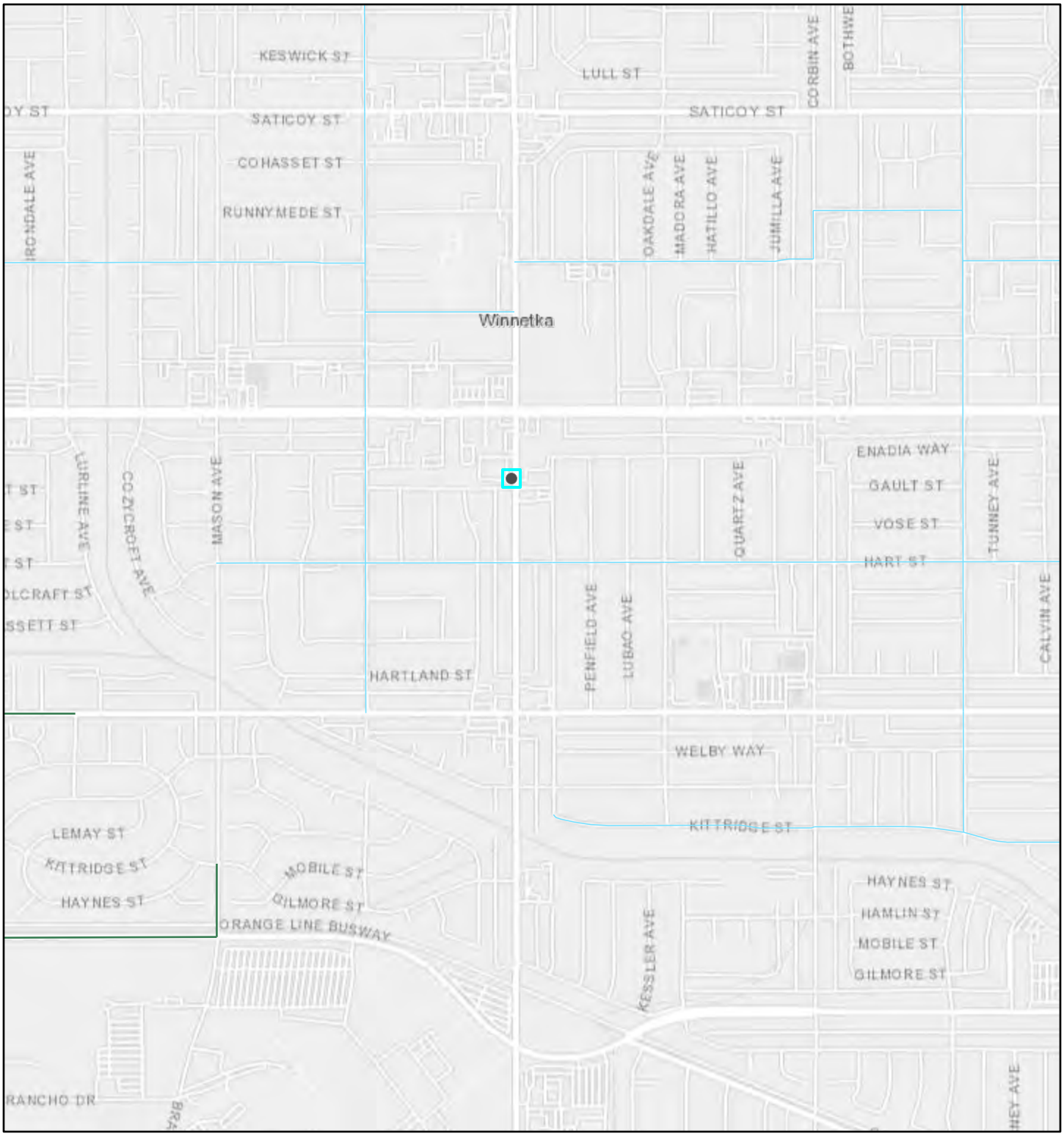
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0 0.13 0.25 0.5 mi

0 0.2 0.4 0.8 km

Esri, HERE, County of Los Angeles, Bureau of Land Management, Esri, HERE, Garmin, GeoTechnologies, Inc., USGS, EPA

Neighborhood Enhanced Network & Pedestrian Enhanced District



July 13, 2023

Blue - Tier 2 Neighborhood Enhanced Network
Greed - Pedestrian Enhanced Network roadway

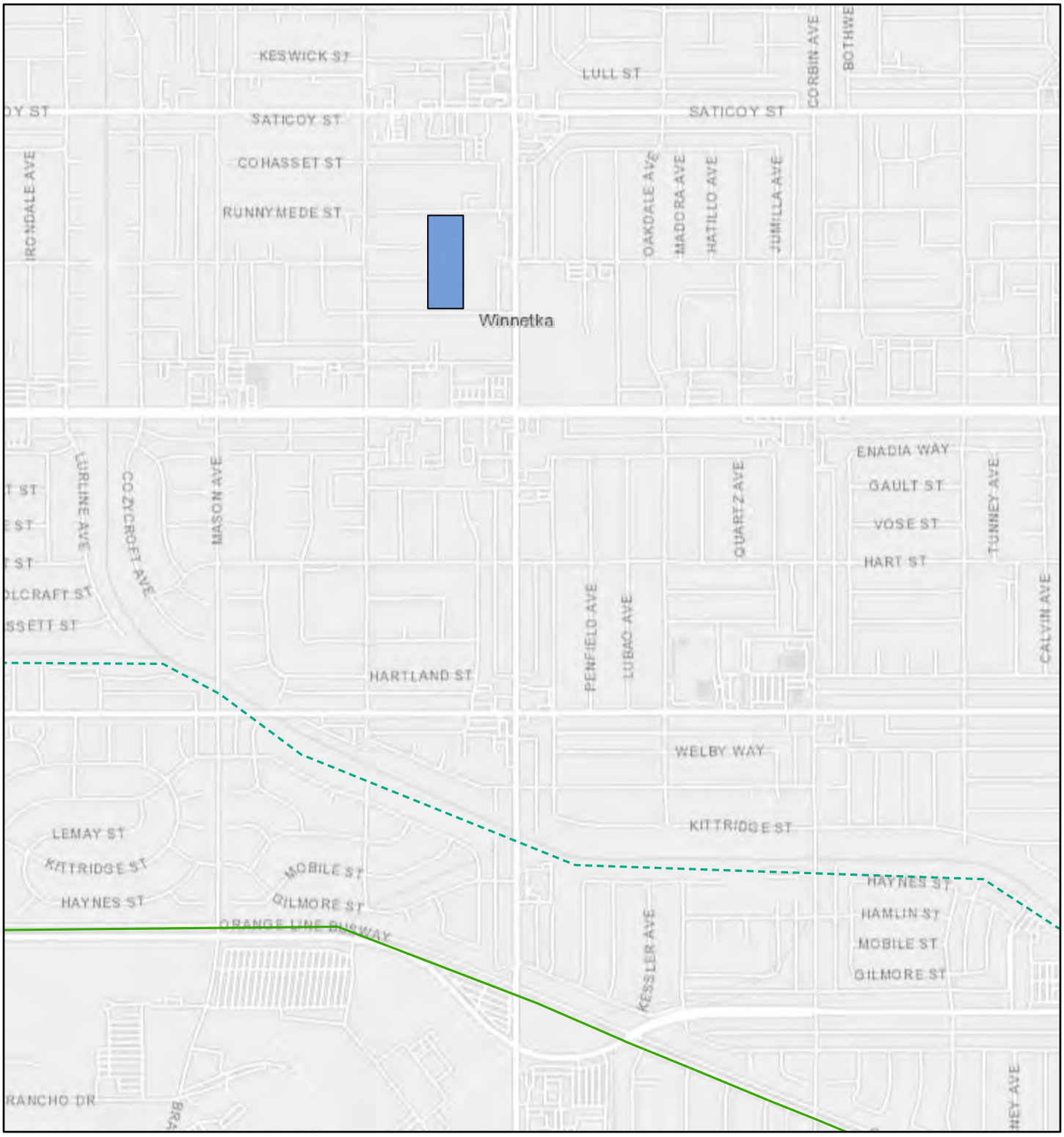
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0 0.2 0.4 0.8 km

Esri, HERE, County of Los Angeles, Bureau of Land Management, Esri, HERE, Garmin, GeoTechnologies, Inc., USGS, EPA

Library, Green Network, & Parks



July 13, 2023

1:18,056

0 0.13 0.25 0.5 mi

0 0.2 0.4 0.8 km

Esri, HERE, County of Los Angeles, Bureau of Land Management, Esri, HERE, Garmin, GeoTechnologies, Inc., USGS, EPA

APPENDIX C

AREA TRANSIT SERVICES



Transit Service Guide

The table shows *approximate frequency in minutes* for all Metro services and major municipal bus lines on this map. Information reflects the main part of the line. Consult schedules for details.

Metro Rail & Busway

LINE	WEEKDAY PEAK	WEEKDAY DAY	WEEKDAY EVE	SATURDAY DAY	SATURDAY EVE	SUNDAY DAY	SUNDAY EVE
B Line	15	15	15-20	15	15-20	15	15-20
G Line	6	10	10-20	10	12-20	10	12-20

Metro Bus

LINE		WEEKDAY PEAK	WEEKDAY DAY	WEEKDAY EVE	SATURDAY DAY	SATURDAY EVE	SUNDAY DAY	SUNDAY EVE
2		8	10	20-30	10	20-30	10	20-30
70		20	20	30-60	30	30-60	30	30-60
92		20	20	30-60	30	45-60	30	45-60
94		12-15	15	30-60	20-30	30-60	20-30	30-60
96		45	45	-	60	-	60	-
150		20	20	30-60	30	20-60	30	20-60
152		15	15	20-60	20	30-60	20	30-60
154		60	60	60	60	60	60	60
155		60	60	60	60	60	60	60
158		60	60	60	60	60	60	60
161		30-60	60	-	60	-	60	-
162		15	15	15-60	20	25-60	30	30-60
164		15	15	15-60	30	45-60	30	45-60
165		15	15	15-60	30	40-60	30	40-60
166		15	15	20-45	30	30-45	30	30-45
167		50-60	50	55-60	50-60	55-60	50-60	55-60
169		60	60	60	60	60	60	60
180		10	10	10-30	10-12	15-30	10-12	15-30
182		30	30	30-50	30	35-50	30	35-50
204		10	10	10-30	12	20-30	12	20-30
206		15	15	30-60	20	30-60	20	30-60
207		6-7.5	7.5	8-25	10	10-25	10	10-25
210		10	10	15-55	10	15-60	10	15-60
212		10	10	15-30	15	20-35	15	20-35
217		10	10	15-30	15	15-30	15	15-30
218		55	55	55-60	55	55-60	55	55-60
222		30-60	30-60	30-60	60	60	60	60
224		15	15	20-60	20	20-60	20	20-60
230		20-30	30	30-60	35	35-60	35	35-60
233		10	10	10-60	12	20-60	12	20-60
234		10	10	10-60	15	20-60	15	20-60
235		60	60	-	-	-	-	-
236		60	60	60	60	60	60	60
237		60	60	60	60	60	60	60
240		10	10	10-30	15	15-30	15	15-30
242		40	40	40	40	40	40	40
243		40	40	40	40	40	40	40
244		30	30	30	30	30	30	30
294		30	30	30-60	30	30-60	30	30-60
501		20	30	30	40	40	40	40
601		20	20	20	20	20	20	20
603		12	12	15-30	12	15-30	15	20-30
690		30	30	30	40	40	40	40
754		10	10	20-30	15	30	15	30
761		15	15	15-30	30	30	30	30

Metro Bus Lines

761
166
167
224

A **thick** line shows a frequency of 15 minutes or better.*
A **thin** line shows a less frequent service.*
A **dashed** line shows a part-time service.**

* Based on weekday peak and midday frequencies
** Part-time means peak only or Owl (late night) services

All information is subject to change. Before you go, check with Metro or your local transit operator for the latest updates.

Metro

Metro Rail Line & Station
A C E G D E K
Metro Busway & Station
J 1 2
Metro Rail Line & Station
Metro Busway Line & Station
Transfers
Transfer Point
Multiple Lines
See individual route maps for more detail
AM Amtrak & Station
ML Metrolink & Station
Airport
Point of Interest

PROJECT AREA METRO TRANSIT SYSTEM MAP

7/2023

Overland Traffic Consultants, Inc.
952 Manhattan Beach Bl, #100, Manhattan Beach, CA 90266
(310) 545-1235 phone, liz@overlandtraffic.com

Monday through Friday

Effective Jun 25 2023

G Line

Eastbound *Al Este* (Approximate Times / Tiempos Aproximados)

CHATSWORTH ① Chatsworth Station	CANOGA PARK ② Canoga Station	TARZANA ③ Reseda Station	VAN NUYS ④ Van Nuys Station	NORTH HOLLYWOOD ⑤ North Hollywood Station
3:37A	3:48A	3:58A	4:11A	4:25A
3:52	4:03	4:13	4:26	4:40
4:10	4:21	4:31	4:44	4:58
4:22	4:33	4:43	4:56	5:10
4:32	4:43	4:53	5:06	5:20
4:42	4:53	5:03	5:16	5:30
4:52	5:03	5:13	5:26	5:40
4:59	5:10	5:20	5:33	5:47
5:07	5:18	5:28	5:41	5:55
5:14	5:25	5:35	5:48	6:02
5:22	5:33	5:43	5:56	6:10
5:28	5:39	5:49	6:02	6:17
5:33	5:44	5:54	6:08	6:23
5:38	5:49	5:59	6:14	6:29
5:44	5:55	6:05	6:20	6:35
5:50	6:01	6:11	6:26	6:41
5:55	6:07	6:17	6:32	6:47
6:01	6:13	6:23	6:38	6:53
6:07	6:19	6:29	6:44	6:59
6:13	6:25	6:35	6:50	7:05
6:19	6:31	6:41	6:56	7:11
6:25	6:37	6:47	7:02	7:17
6:31	6:43	6:53	7:08	7:23
—	6:47	6:59	7:14	7:29
6:43	6:55	7:05	7:20	7:35
—	6:59	7:11	7:26	7:41
6:55	7:07	7:17	7:32	7:47
—	7:11	7:23	7:38	7:53
7:07	7:19	7:29	7:44	7:59
—	7:22	7:35	7:50	8:05
7:18	7:30	7:41	7:56	8:11
—	7:34	7:47	8:02	8:17
7:30	7:42	7:53	8:08	8:23
—	7:46	7:59	8:14	8:29
7:42	7:54	8:05	8:20	8:35
—	7:58	8:11	8:26	8:41
7:54	8:06	8:17	8:32	8:47
—	8:10	8:23	8:38	8:53
8:06	8:18	8:29	8:44	8:59
—	8:23	8:36	8:51	9:06
8:23	8:35	8:46	9:01	9:16
—	8:43	8:56	9:11	9:26
8:43	8:55	9:06	9:21	9:36
—	9:03	9:16	9:31	9:46
9:03	9:15	9:26	9:41	9:56
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9:43	9:55	10:06	10:21	10:36
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10:03	10:15	10:26	10:41	10:56
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11:03	11:15	11:26	11:41	11:56
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12:43	12:55	1:06	1:21	1:36
—	1:03	1:16	1:31	1:46
1:02	1:14	1:25	1:40	1:55
—	1:20	1:33	1:48	2:03
1:18	1:30	1:41	1:56	2:11
1:26	1:38	1:49	2:04	2:19
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1:42	1:54	2:05	2:20	2:35
1:50	2:02	2:13	2:28	2:43
—	2:08	2:21	2:36	2:51
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—	2:23	2:36	2:51	3:07
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2:29	2:41	2:52	3:07	3:23
—	2:46	2:59	3:15	3:31
2:44	2:56	3:07	3:23	3:39
—	3:02	3:15	3:31	3:47
3:00	3:12	3:23	3:39	3:55
3:06	3:18	3:29	3:45	4:01
—	3:22	3:35	3:51	4:07
3:18	3:30	3:41	3:57	4:13
3:24	3:36	3:47	4:03	4:19
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3:36	3:48	3:59	4:15	4:31
3:42	3:54	4:05	4:21	4:37
3:48	4:00	4:11	4:27	4:43
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4:00	4:12	4:23	4:39	4:55
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4:12	4:24	4:35	4:51	5:07
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4:24	4:36	4:47	5:03	5:19
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4:36	4:48	4:59	5:15	5:31
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6:55	7:07	7:17	7:32	7:47
7:08	7:20	7:30	7:45	8:00
7:25	7:37	7:47	8:02	8:17
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11:04	11:15	11:25	11:38	11:52
11:24	11:35	11:45	11:58	12:12A
11:44	11:55	12:05A	12:18A	12:32
12:14A	12:25A	12:35	12:48	1:02
12:44	12:55	1:05	1:18	1:32
1:14	1:25	1:35	1:48	2:02
2:14	2:25	2:35	2:48	3:02
3:14	3:25	3:35	3:48	4:02

Westbound *Al Oeste* (Approximate Times / Tiempos Aproximados)

NORTH HOLLYWOOD ⑤ North Hollywood Station	VAN NUYS ④ Van Nuys Station	TARZANA ③ Reseda Station	CANOGA PARK ② Canoga Station	CHATSWORTH ① Chatsworth Station
4:47A	5:01A	5:15A	5:24A	5:35A
5:05	5:19	5:33	5:42	5:53
5:22	5:36	5:50	5:59	6:11
5:34	5:48	6:02	6:12	6:24
5:44	5:58	6:13	6:23	—
5:54	6:09	6:24	6:34	6:46
6:02	6:18	6:33	6:43	—
6:08	6:24	6:39	6:49	7:01
6:14	6:30	6:45	6:55	—
6:20	6:36	6:51	7:01	7:13
6:26	6:42	6:57	7:07	—
6:32	6:48	7:03	7:13	7:25
6:38	6:54	7:09	7:19	—
6:44	7:00	7:15	7:25	7:37
6:50	7:06	7:21	7:31	—
6:56	7:12	7:27	7:37	7:50
7:02	7:18	7:33	7:43	—
7:08	7:24	7:39	7:49	8:02
7:14	7:30	7:45	7:55	—
7:20	7:36	7:51	8:01	8:14
7:26	7:42	7:57	8:07	—
7:32	7:48	8:03	8:13	8:26
7:38	7:54	8:09	8:19	8:32
7:44	8:00	8:15	8:25	—
7:50	8:06	8:21	8:31	8:44
7:56	8:12	8:27	8:37	8:50
8:02	8:18	8:33	8:43	—
8:08	8:24	8:39	8:49	9:02
8:14	8:30	8:45	8:55	9:08
8:20	8:36	8:51	9:01	9:14
8:26	8:42	8:57	9:07	—
8:32	8:48	9:03	9:13	9:26
8:38	8:54	9:09	9:19	9:32
8:44	9:00	9:15	9:25	—
8:50	9:06	9:21	9:31	9:44
8:56	9:12	9:27	9:37	9:50
9:02	9:18	9:33	9:43	—
9:08	9:24	9:39	9:49	10:02
9:14	9:30	9:45	9:55	10:08
9:22	9:38	9:53	10:03	—
9:32	9:48	10:03	10:13	10:26
9:42	9:58	10:13	10:23	—
9:52	10:08	10:23	10:33	10:46
10:02	10:18	10:33	10:43	—
10:12	10:28	10:43	10:53	11:06
10:22	10:38	10:53	11:03	—
10:32	10:48	11:03	11:13	11:26
10:42	10:58	11:13	11:23	—
10:52	11:08	11:23	11:33	11:46
11:02	11:18	11:33	11:43	—
11:12	11:28	11:43	11:53	12:06P
11:22	11:38	11:53	12:03P	—
11:32	11:48	12:03P	12:13	12:26
11:42	11:58	12:13	12:23	—
11:52	12:08P	12:23	12:33	12:46
12:02P	12:18	12:33	12:43	—
12:12	12:28	12:43	12:53	1:06
12:22	12:38	12:53	1:03	—
12:32	12:48	1:03	1:13	1:26
12:42	12:58	1:13	1:23	—
12:52	1:08	1:23	1:33	1:46
1:02	1:18	1:33	1:43	—
1:12	1:28	1:43	1:53	2:06
1:22	1:38	1:53	2:03	—
1:32	1:48	2:03	2:13	2:26
1:42	1:58	2:13	2:23	—
1:52	2:08	2:23	2:33	2:46
2:02	2:18	2:33	2:43	—
2:12	2:28	2:43	2:53	3:06
2:22	2:38	2:53	3:03	—
2:31	2:47	3:02	3:12	3:25
2:40	2:56	3:11	3:21	—
2:49	3:05	3:20	3:30	3:43
2:57	3:13	3:28	3:38	—
3:04	3:20	3:35	3:45	3:58
3:12	3:28	3:43	3:53	—
3:19	3:35	3:50	4:00	4:13
3:27	3:43	3:58	4:08	4:21
3:34	3:50	4:05	4:15	4:28
3:42	3:58	4:13	4:23	—
3:49	4:05	4:20	4:30	4:43
3:56	4:12	4:27	4:37	—
4:03	4:19	4:34	4:44	4:57
4:10	4:26	4:41	4:51	—
4:16	4:32	4:47	4:57	5:10
4:22	4:38	4:53	5:03	—
4:28	4:44	4:59	5:09	5:22
4:34	4:50	5:05	5:15	—
4:40	4:56	5:11	5:21	5:34
4:46	5:02	5:17	5:27	5:40
4:52	5:08	5:23	5:33	5:46
4:58	5:14	5:29	5:39	5:52
5:04	5:20	5:35	5:45	5:58
5:10	5:26	5:41	5:51	6:04
5:16	5:32	5:47	5:57	6:10
5:22	5:38	5:53	6:03	6:16
5:28	5:44	5:59	6:09	6:22
5:34	5:50	6:05	6:15	6:28
5:40	5:56	6:11	6:21	6:34
5:46	6:02	6:17	6:27	6:40
5:52	6:08	6:23	6:33	6:46
5:58	6:14	6:29	6:39	6:52
6:04	6:20	6:35	6:45	6:58
6:10	6:26	6:41	6:51	7:04
6:16	6:32	6:47	6:57	7:10
6:22	6:38	6:53	7:03	7:16
6:30	6:46	7:01	7:11	7:24
6:40	6:56	7:11	7:21	7:34
6:50	7:06	7:21	7:31	7:44
7:00	7:16	7:31	7:41	7:54
7:10	7:26	7:41	7:51	8:04
7:20	7:36	7:51	8:01	8:14
7:30	7:46	8:01	8:11	8:24
7:40	7:56	8:11	8:21	8:34
7:50	8:06	8:21	8:31	8:43
8:02	8:18	8:33	8:43	8:55
8:17	8:33	8:48	8:58	9:10
8:37	8:53	9:08	9:18	9:30
8:57	9:13	9:28	9:38	9:50
9:17	9:33	9:48	9:58	10:09
9:38	9:54	10:08	10:17	10:28
10:00	10:14	10:28	10:37	10:48
10:20	10:34	10:48	10:57	11:08
10:40	10:54	11:08	11:17	11:28
11:00	11:14	11:28	11:37	11:48
11:20	11:34	11:48	11:57	12:08A
11:40	11:54	12:08A	12:17A	12:28
11:59	12:14A	12:28	12:37	12:48
12:20A	12:34	12:48	12:57	1:08
12:40	12:54	1:08	1:17	1:28
1:10	1:24	1:38	1:47	1:58
1:40	1:54	2:08	2:17	2:28
2:10	2:24	2:38	2:47	2:58
2:40	2:54	3:08	3:17	3:28
3:20	3:34	3:48	3:57	4:08
4:20	4:34	4:48	4:57	5:08

Saturday, Sunday & Holidays

G Line

Eastbound *Al Este* (Approximate Times / Tiempos Aproximados)

CHATSWORTH ① Chatsworth Station	CANOGA PARK ② Canoga Station	TARZANA ③ Reseda Station	VAN NUYS ④ Van Nuys Station	NORTH HOLLYWOOD ⑤ North Hollywood Station
3:37A	3:48A	3:58A	4:11A	4:25A
3:52	4:03	4:13	4:26	4:40
4:09	4:20	4:30	4:43	4:57
4:24	4:35	4:45	4:58	5:12
4:39	4:50	5:00	5:13	5:27
4:54	5:05	5:15	5:28	5:42
5:09	5:20	5:30	5:43	5:57
5:24	5:35	5:45	5:58	6:12
5:39	5:50	6:00	6:13	6:27
5:51	6:02	6:12	6:25	6:39
6:01	6:12	6:22	6:35	6:49
6:11	6:22	6:32	6:45	6:59
6:21	6:32	6:42	6:55	7:09
6:31	6:42	6:52	7:05	7:19
6:41	6:52	7:02	7:15	7:29
6:51	7:02	7:12	7:25	7:39
6:59	7:10	7:20	7:34	7:49
7:08	7:19	7:29	7:44	7:59
7:18	7:29	7:39	7:54	8:09
7:27	7:39	7:49	8:04	8:19
7:37	7:49	7:59	8:14	8:29
—	7:57	8:09	8:24	8:39
7:57	8:09	8:19	8:34	8:49
—	8:17	8:29	8:44	8:59
8:17	8:29	8:39	8:54	9:09
—	8:37	8:49	9:04	9:19
8:37	8:49	8:59	9:14	9:29
—	8:57	9:09	9:24	9:39
8:57	9:09	9:19	9:34	9:49
—	9:17	9:29	9:44	9:59
9:17	9:29	9:39	9:54	10:09
—	9:37	9:49	10:04	10:19
9:37	9:49	9:59	10:14	10:29
—	9:57	10:09	10:24	10:39
9:57	10:09	10:19	10:34	10:49
—	10:17	10:29	10:44	10:59
10:17	10:29	10:39	10:54	11:09
—	10:37	10:49	11:04	11:19
10:37	10:49	10:59	11:14	11:29
—	10:57	11:09	11:24	11:39
10:57	11:09	11:19	11:34	11:49
—	11:17	11:29	11:44	11:59
11:17	11:29	11:39	11:54	12:09P
—	11:37	11:49	12:04P	12:19
11:37	11:49	11:59	12:14	12:29
—	11:57	12:09P	12:24	12:39
11:57	12:09P	12:19	12:34	12:49
—	12:17	12:29	12:44	12:59
12:17P	12:29	12:39	12:54	1:09
—	12:37	12:49	1:04	1:19
12:37	12:49	12:59	1:14	1:29
—	12:57	1:09	1:24	1:39
12:57	1:09	1:19	1:34	1:49
—	1:17	1:29	1:44	1:59
1:17	1:29	1:39	1:54	2:09
—	1:37	1:49	2:04	2:19
1:37	1:49	1:59	2:14	2:29
—	1:57	2:09	2:24	2:39
1:57	2:09	2:19	2:34	2:49
—	2:17	2:29	2:44	2:59
2:17	2:29	2:39	2:54	3:09
—	2:37	2:49	3:04	3:19
2:37	2:49	2:59	3:14	3:29
—	2:57	3:09	3:24	3:39
2:57	3:09	3:19	3:34	3:49
—	3:17	3:29	3:44	3:59
3:17	3:29	3:39	3:54	4:09
—	3:37	3:49	4:04	4:19
3:37	3:49	3:59	4:14	4:29
—	3:57	4:09	4:24	4:39
3:57	4:09	4:19	4:34	4:49
—	4:17	4:29	4:44	4:59
4:17	4:29	4:39	4:54	5:09
—	4:37	4:49	5:04	5:19
4:37	4:49	4:59	5:14	5:29
—	4:57	5:09	5:24	5:39
4:57	5:09	5:19	5:34	5:49
—	5:17	5:29	5:44	5:59
5:17	5:29	5:39	5:54	6:09
—	5:37	5:49	6:04	6:19
5:39	5:51	6:01	6:16	6:31
5:51	6:03	6:13	6:28	6:43
6:03	6:15	6:25	6:40	6:55
6:15	6:27	6:37	6:52	7:07
6:27	6:39	6:49	7:04	7:19
6:40	6:52	7:02	7:17	7:32
6:53	7:05	7:15	7:30	7:45
7:08	7:20	7:30	7:45	8:00
7:25	7:37	7:47	8:02	8:17
7:43	7:55	8:05	8:20	8:35
8:02	8:14	8:24	8:38	8:52
8:23	8:34	8:44	8:57	9:11
8:43	8:54	9:04	9:17	9:31
9:03	9:14	9:24	9:37	9:51
9:23	9:34	9:44	9:57	10:11
9:43	9:54	10:04	10:17	10:31
10:04	10:15	10:25	10:38	10:52
10:24	10:35	10:45	10:58	11:12
10:44	10:55	11:05	11:18	11:32
11:04	11:15	11:25	11:38	11:52
11:24	11:35	11:45	11:58	12:12A
11:44	11:55	12:05A	12:18A	12:32
12:14A	12:25A	12:35	12:48	1:02
12:44	12:55	1:05	1:18	1:32
1:14	1:25	1:35	1:48	2:02
2:14	2:25	2:35	2:48	3:02
3:14	3:25	3:35	3:48	4:02

Westbound *Al Oeste* (Approximate Times / Tiempos Aproximados)

NORTH HOLLYWOOD ⑤ North Hollywood Station	VAN NUYS ④ Van Nuys Station	TARZANA ③ Reseda Station	CANOGA PARK ② Canoga Station	CHATSWORTH ① Chatsworth Station
4:47A	5:01A	5:15A	5:24A	5:35A
5:05	5:19	5:33	5:42	5:53
5:22	5:36	5:50	5:59	6:11
5:36	5:50	6:05	6:15	6:27
5:50	6:05	6:20	6:30	6:42
6:05	6:20	6:35	6:45	6:57
6:18	6:33	6:48	6:58	7:10
6:30	6:45	7:00	7:10	7:22
6:42	6:57	7:12	7:22	7:34
6:54	7:09	7:24	7:34	—
7:04	7:19	7:34	7:44	7:56
7:14	7:29	7:44	7:54	—
7:24	7:39	7:54	8:04	8:16
7:34	7:49	8:04	8:14	—
7:44	7:59	8:14	8:24	8:36
7:54	8:09	8:24	8:34	—
8:04	8:19	8:34	8:44	8:56
8:14	8:29	8:44	8:54	—
8:24	8:39	8:54	9:04	9:16
8:34	8:49	9:04	9:14	—
8:44	8:59	9:14	9:24	9:36
8:54	9:09	9:24	9:34	—
9:04	9:19	9:34	9:44	9:56
9:14	9:29	9:44	9:54	—
9:24	9:39	9:54	10:04	10:16
9:34	9:49	10:04	10:14	—
9:44	9:59	10:14	10:24	10:36
9:54	10:09	10:24	10:34	—
10:04	10:19	10:34	10:44	10:56
10:14	10:29	10:44	10:54	—
10:24	10:39	10:54	11:04	11:16
10:34	10:49	11:04	11:14	—
10:44	10:59	11:14	11:24	11:36
10:54	11:09	11:24	11:34	—
11:04	11:19	11:34	11:44	11:56
11:14	11:29	11:44	11:54	—
11:24	11:39	11:54	12:04P	12:16P
11:34	11:49	12:04P	12:14	—
11:44	11:59	12:14	12:24	12:36
11:54	12:09P	12:24	12:34	—
12:04P	12:19	12:34	12:44	12:56
12:14	12:29	12:44	12:54	—
12:24	12:39	12:54	1:04	1:16
12:34	12:49	1:04	1:14	—
12:44	12:59	1:14	1:24	1:36
12:54	1:09	1:24	1:34	—
1:04	1:19	1:34	1:44	1:56
1:14	1:29	1:44	1:54	—
1:24	1:39	1:54	2:04	2:16
1:34	1:49	2:04	2:14	—
1:44	1:59	2:14	2:24	2:36
1:54	2:09	2:24	2:34	—
2:04	2:19	2:34	2:44	2:56
2:14	2:29	2:44	2:54	—
2:24	2:39	2:54	3:04	3:16
2:34	2:49	3:04	3:14	—
2:44	2:59	3:14	3:24	3:36
2:54	3:09	3:24	3:34	—
3:04	3:19	3:34	3:44	3:56
3:14	3:29	3:44	3:54	—
3:24	3:39	3:54	4:04	4:16
3:34	3:49	4:04	4:14	—
3:44	3:59	4:14	4:24	4:36
3:54	4:09	4:24	4:34	—
4:04	4:19	4:34	4:44	4:56
4:14	4:29	4:44	4:54	—
4:24	4:39	4:54	5:04	5:16
4:34	4:49	5:04	5:14	—
4:44	4:59	5:14	5:24	5:36
4:54	5:09	5:24	5:34	5:46
5:04	5:19	5:34	5:44	5:56
5:14	5:29	5:44	5:54	6:06
5:24	5:39	5:54	6:04	6:16
5:34	5:49	6:04	6:14	6:26
5:44	5:59	6:14	6:24	6:36
5:54	6:09	6:24	6:34	6:46
6:04	6:19	6:34	6:44	6:56
6:14	6:29	6:44	6:54	7:06
6:24	6:39	6:54	7:04	7:16
6:34	6:49	7:04	7:14	7:26
6:46	7:01	7:16	7:26	7:38
6:58	7:13	7:28	7:38	7:50
7:10	7:25	7:40	7:50	8:02
7:22	7:37	7:52	8:02	8:14
7:35	7:50	8:05	8:15	8:27
7:50	8:05	8:20	8:30	8:42
8:02	8:17	8:32	8:42	8:54
8:17	8:32	8:47	8:57	9:09
8:37	8:52	9:07	9:17	9:29
8:57	9:12	9:27	9:37	9:49
9:17	9:32	9:47	9:57	10:08
9:38	9:53	10:07	10:16	10:27
10:00	10:14	10:28	10:37	10:48
10:20	10:34	10:48	10:57	11:08
10:40	10:54	11:08	11:17	11:28
11:00	11:14	11:28	11:37	11:48
11:20	11:34	11:48	11:57	12:08A
11:40	11:54	12:08A	12:17A	12:28
11:59	12:14A	12:28	12:37	12:48
12:20A	12:34	12:48	12:57	1:08
12:40	12:54	1:08	1:17	1:28
1:10	1:24	1:38	1:47	1:58
1:40	1:54	2:08	2:17	2:28
2:10	2:24	2:38	2:47	2:58
2:40	2:54	3:08	3:17	3:28
3:20	3:34	3:48	3:57	4:08
4:20	4:34	4:48	4:57	5:08

Effective Jun 25 2023

G

G Line

Metro Busway

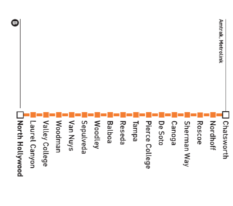
Chatsworth - North Hollywood

metro.net
323.GO.METRO

Travel Info
511

Wheelchair Hotline
800.621.7828

California Relay Service
711



Metro

Subject to change without notice
Sujeto a cambios sin previo aviso

Saturday, Sunday and Holiday Schedules

Saturday, Sunday and Holiday Schedule in effect on New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day.

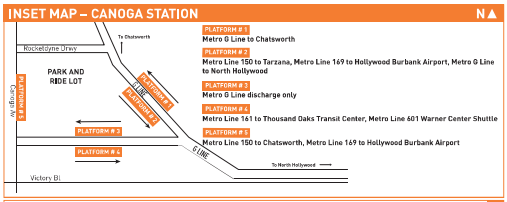
Horarios de sábado, domingo y días feriados

Horarios de sábado, domingo, y días feriados en vigor para New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day y Christmas Day.

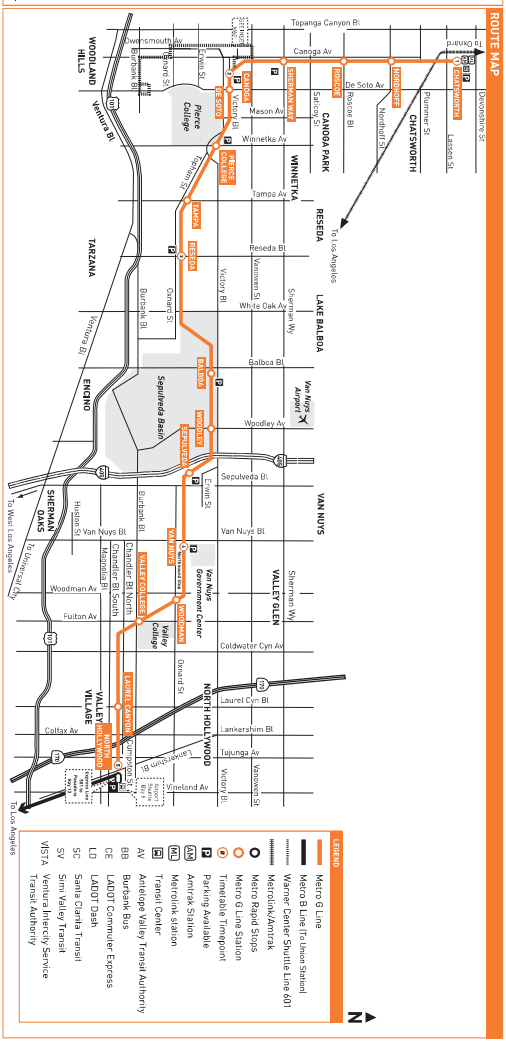
Bus and Rail Lines Serving Metro Stations

North Hollywood	Metro B Line, 90, 94, 152, 154, 155, 162, 224, 237, 501, BB Media District, BB Norlo to Airport, CE549, C757, LDNOHO
Laurel Canyon	230
Valley College	167, 237, CE549, LDVAN
Woodman	154, 158
Van Nuys	154, 233, 237, 761, LDVAN
Sepulveda	237
Woodley	164, 237
Balboa	164, 235, 236, CE576, CE574
Reseda	240
Tampa	240
Pierce College	164, 240
De Soto	164, 244, SC796
Canoga	150, 161, 169, 601; AV787, SC796
Sherman Way	162
Roscoe	152
Nordhoff	166
Chatsworth	150, 158, 167, 244, CE419, SC791, SV45; Metrolink Ventura County Line; AMTRAK

INSET MAP – CANOGA STATION

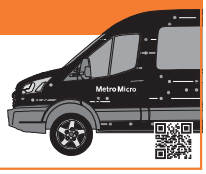


ROUTE MAP



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Customer Relations: 213.922.6235
In an Emergency: 1.888.950.7233 or 911

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Monday through Friday — 162

Effective Jun 25 2023

Eastbound *Al Este* (Approximate Times / *Tiempos Aproximados*)

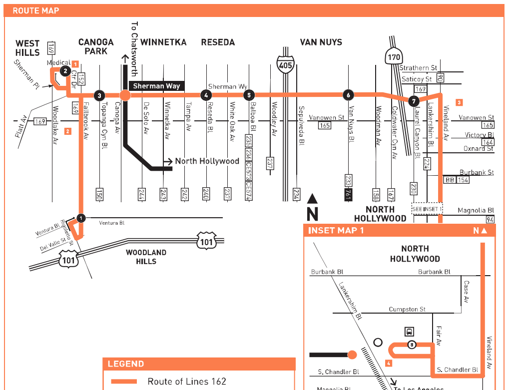
WOODLAND HILLS	WEST HILLS	CANOGA PARK	RESEDA	VAN NUYS		NORTH HOLLYWOOD	
1 Fallbrook & Ventura	2 West Hills Medical Center	3 Sherman Way & Topanga Canyon	4 Sherman Way & Reseda	5 Sherman Way & Balboa	6 Sherman Way & Van Nuys	7 Sherman Way & Laurel Canyon	8 North Hollywood Station
—	4:03A	4:09A	4:24A	4:30A	4:41A	4:51A	5:06A
4:30A	—	4:41	4:56	5:02	5:13	5:23	5:38
—	4:54	5:00	5:16	5:22	5:33	5:44	5:59
5:08	—	5:19	5:35	5:41	5:53	6:04	6:19
—	5:28	5:34	5:50	5:56	6:08	6:20	6:36
5:37	—	5:48	6:04	6:11	6:23	6:36	6:53
—	5:55	6:01	6:18	6:25	6:38	6:52	7:09
6:04	—	6:15	6:32	6:40	6:53	7:08	7:25
—	6:22	6:28	6:46	6:54	7:08	7:23	7:41
6:29	—	6:41	7:00	7:09	7:23	7:38	7:56
—	6:46	6:53	7:14	7:23	7:38	7:53	8:11
6:55	—	7:07	7:29	7:38	7:53	8:08	8:26
—	7:15	7:22	7:44	7:53	8:08	8:23	8:41
7:26	—	7:38	8:00	8:08	8:23	8:37	8:55
—	7:46	7:53	8:15	8:23	8:38	8:52	9:10
7:57	—	8:09	8:30	8:38	8:53	9:07	9:25
—	8:17	8:25	8:45	8:53	9:08	9:22	9:40
8:28	—	8:40	9:00	9:08	9:23	9:37	9:55
—	8:47	8:55	9:15	9:23	9:38	9:52	10:10
8:57	—	9:09	9:29	9:38	9:53	10:07	10:25
—	9:17	9:25	9:45	9:54	10:08	10:22	10:40
9:28	—	9:40	10:00	10:09	10:23	10:37	10:55
—	9:47	9:55	10:15	10:24	10:38	10:52	11:10
9:57	—	10:09	10:30	10:39	10:53	11:07	11:25
—	10:17	10:25	10:45	10:54	11:08	11:22	11:40
10:28	—	10:40	11:00	11:09	11:23	11:37	11:55
—	10:47	10:55	11:15	11:24	11:38	11:52	12:10P
10:59	—	11:11	11:30	11:39	11:53	12:08P	12:26
—	11:18	11:26	11:45	11:54	12:08P	12:23	12:41
11:29	—	11:41	11:59	12:09P	12:23	12:39	12:57
—	11:47	11:55	12:14P	12:23	12:38	12:54	1:12
11:57	—	12:10P	12:30	12:39	12:54	1:10	1:28
—	12:17P	12:25	12:46	12:55	1:10	1:26	1:44
12:26P	—	12:39	1:00	1:09	1:24	1:40	1:58
—	12:47	12:55	1:16	1:25	1:40	1:56	2:15
12:56	—	1:10	1:31	1:40	1:55	2:11	2:30
—	1:17	1:25	1:46	1:55	2:10	2:26	2:45
1:26	—	1:40	2:01	2:10	2:25	2:41	3:00
—	1:47	1:55	2:16	2:25	2:41	2:57	3:16
1:56	—	2:10	2:32	2:41	2:57	3:13	3:32
—	2:16	2:24	2:47	2:56	3:12	3:28	3:47
2:22	—	2:36	2:59	3:09	3:25	3:42	4:01
—	2:40	2:48	3:12	3:22	3:38	3:55	4:14
2:48	—	3:02	3:26	3:36	3:53	4:10	4:29
—	3:09	3:17	3:41	3:51	4:08	4:25	4:44
3:19	—	3:33	3:57	4:06	4:23	4:40	4:59
—	3:40	3:48	4:12	4:21	4:38	4:55	5:14
3:49	—	4:03	4:27	4:36	4:53	5:10	5:29
—	4:10	4:18	4:42	4:51	5:08	5:25	5:44
4:19	—	4:33	4:57	5:06	5:23	5:39	5:58
—	4:40	4:48	5:12	5:21	5:38	5:54	6:12
4:49	—	5:03	5:27	5:36	5:53	6:08	6:26
—	5:12	5:20	5:43	5:52	6:08	6:22	6:40
5:22	—	5:36	5:59	6:08	6:23	6:37	6:55
—	5:44	5:52	6:15	6:24	6:38	6:52	7:10
5:54	—	6:08	6:30	6:39	6:53	7:07	7:25
—	6:16	6:24	6:45	6:54	7:08	7:22	7:40
6:25	—	6:39	7:00	7:09	7:23	7:37	7:55
—	6:56	7:04	7:24	7:33	7:46	8:00	8:17
7:17	—	7:31	7:50	7:58	8:11	8:24	8:41
—	7:54	8:02	8:20	8:28	8:41	8:54	9:11
8:21	—	8:33	8:51	8:59	9:11	9:23	9:40
—	8:57	9:04	9:22	9:30	9:41	9:53	10:09
9:24	—	9:36	9:53	10:01	10:11	10:23	10:39
—	10:01	10:08	10:23	10:31	10:41	10:51	11:06
10:29	—	10:40	10:55	11:02	11:11	11:20	11:35
—	11:05	11:11	11:26	11:33	11:42	11:51	12:06A
—	12:05A	12:11A	12:26A	12:33A	12:42A	12:51A	1:06
—	1:05	1:11	1:26	1:33	1:42	1:51	2:06
—	2:05	2:11	2:26	2:33	2:42	2:51	3:06
—	3:05	3:11	3:26	3:33	3:42	3:51	4:06

Monday through Friday — 162

Westbound *Al Oeste* (Approximate Times / *Tiempos Aproximados*)

NORTH HOLLYWOOD		VAN NUYS		RESEDA	CANOGA PARK	WEST HILLS	WOODLAND HILLS
8 North Hollywood Station	7 Sherman Way & Laurel Canyon	6 Sherman Way & Van Nuys	5 Sherman Way & Balboa	4 Sherman Way & Reseda	3 Sherman Way & Topanga Canyon	2 West Hills Medical Center	1 Fallbrook & Ventura
5:01A	5:20A	5:31A	5:42A	5:49A	6:05A	6:12A	—
5:20	5:39	5:51	6:02	6:09	6:25	—	6:38A
5:39	5:58	6:11	6:23	6:30	6:48	6:55	—
5:53	6:14	6:27	6:41	6:49	7:08	—	7:22
6:07	6:28	6:42	6:56	7:05	7:25	7:33	—
6:22	6:43	6:57	7:12	7:21	7:42	—	7:57
6:36	6:57	7:12	7:27	7:36	7:57	8:06	—
6:48	7:11	7:27	7:42	7:51	8:12	—	8:27
7:03	7:26	7:42	7:57	8:06	8:27	8:36	—
7:18	7:41	7:57	8:12	8:21	8:41	—	8:56
7:34	7:57	8:13	8:28	8:37	8:57	9:06	—
7:49	8:12	8:28	8:43	8:52	9:12	—	9:27
8:04	8:27	8:43	8:58	9:07	9:27	9:36	—
8:19	8:42	8:58	9:12	9:21	9:41	—	9:56
8:35	8:58	9:13	9:27	9:36	9:55	10:04	—
8:51	9:13	9:28	9:42	9:51	10:11	—	10:26
9:06	9:28	9:43	9:57	10:06	10:26	10:35	—
9:20	9:43	9:58	10:13	10:22	10:42	—	10:57
9:35	9:58	10:13	10:28	10:37	10:57	11:06	—
9:50	10:13	10:28	10:43	10:52	11:12	—	11:27
10:04	10:27	10:43	10:58	11:07	11:28	11:37	—
10:19	10:42	10:58	11:13	11:22	11:43	—	11:58
10:33	10:56	11:13	11:28	11:37	11:58	12:07P	—
10:47	11:11	11:28	11:43	11:52	12:13P	—	12:28P
11:02	11:26	11:43	11:58	12:07P	12:28	12:37	—
11:17	11:41	11:58	12:13P	12:22	12:43	—	12:58
11:32	11:56	12:13P	12:28	12:37	12:58	1:07	—
11:47	12:11P	12:28	12:43	12:52	1:13	—	1:28
12:02P	12:26	12:43	12:58	1:07	1:28	1:37	—
12:17	12:41	12:58	1:13	1:22	1:43	—	1:58
12:31	12:55	1:12	1:27	1:36	1:57	2:06	—
12:47	1:11	1:28	1:43	1:52	2:13	—	2:28
1:02	1:26	1:43	1:58	2:07	2:28	2:37	—
1:17	1:41	1:58	2:13	2:22	2:43	—	2:58
1:32	1:56	2:13	2:28	2:37	2:58	3:07	—
1:47	2:11	2:28	2:43	2:52	3:14	—	3:29
2:01	2:25	2:43	2:58	3:08	3:31	3:40	—
2:16	2:40	2:58	3:14	3:24	3:47	—	4:02
2:30	2:54	3:13	3:29	3:40	4:03	4:12	—
2:44	3:09	3:28	3:44	3:55	4:18	—	4:33
3:00	3:25	3:44	4:00	4:11	4:34	4:43	—
3:15	3:41	4:00	4:16	4:27	4:50	—	5:05
3:31	3:57	4:16	4:32	4:43	5:06	5:15	—
3:46	4:12	4:31	4:47	4:58	5:21	—	5:36
4:01	4:27	4:46	5:02	5:13	5:35	5:44	—
4:16	4:42	5:01	5:17	5:28	5:49	—	6:04
4:31	4:57	5:16	5:32	5:42	6:03	6:12	—
4:46	5:12	5:31	5:47	5:57	6:18	—	6:33
5:02	5:28	5:46	6:02	6:11	6:32	6:41	—
5:17	5:43	6:01	6:17	6:26	6:45	—	7:00
5:33	5:59	6:16	6:32	6:41	7:00	7:09	—
5:49	6:14	6:31	6:45	6:54	7:12	—	7:27
6:04	6:29	6:46	7:00	7:08	7:26	7:35	—
6:21	6:45	7:02	7:16	7:24	7:42	—	7:56
6:43	7:07	7:22	7:36	7:44	8:02	8:11	—
7:05	7:28	7:42	7:56	8:04	8:22	—	8:36
7:25	7:48	8:02	8:15	8:23	8:40	8:48	—
7:47	8:09	8:22	8:35	8:43	8:59	—	9:13
8:08	8:29	8:42	8:55	9:03	9:19	9:26	—
8:35	8:55	9:07	9:19	9:27	9:43	—	9:57
9:00	9:20	9:32	9:44	9:52	10:07	10:14	—
9:41	10:01	10:12	10:23	10:30	10:44	10:51	—
10:25	10:44	10:55	11:05	11:12	11:25	11:32	—
11:25	11:44	11:54	12:04A	12:11A	12:24A	12:31A	—
12:25A	12:44A	12:54A	1:04	1:11	1:24	1:31	—
1:25	1:44	1:54	2:04	2:11	2:24	2:31	—
2:25	2:44	2:54	3:04	3:11	3:24	3:31	—
3:25	3:44	3:54	4:04	4:11	4:24	—	—
4:25	4:44	4:54	5:04	5:11	5:24	—	—

ROUTE MAP



LEGEND

- Route of Lines 162
- Metro B Line
- Metro G Line
- Metro G Line Station
- Metro B Line Station
- Local Stop Timepoint
- Transit Center
- ML Metrolink Station
- BB Burbank Bus
- CE LADOT Commuter Express
- SC Santa Clarita Transit

MAP NOTES

1. **West Hills Medical Center**
2. **Fallbrook Center**
3. **Hollywood Burbank Airport**
4. **North Hollywood B, G Lines Stations**
   Metro 90, 94, 152, 154, 155, 162, 224, 237, 501, Metro B Line, Metro G Line; BB Media District, BB Noho/Airport; CE549; SC757; LADOT North Hollywood DASH

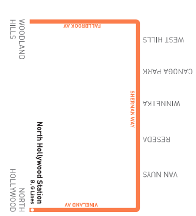
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California Relay Service
711

Metro Local
162
Eastbound to North Hollywood
Westbound to Woodland Hills
via Fallbrook Av, Sherman Wy, Vineland Av

Effective Jun 25 2023

Saturday

Effective Jun 25 2023

162

Eastbound *Al Este* (Approximate Times / *Tiempos Aproximados*)

WOODLAND HILLS	WEST HILLS	CANOGA PARK	RESEDA	VAN NUYS		NORTH HOLLYWOOD	
1	2	3	4	5	6	7	8
Fallbrook & Ventura	West Hills Medical Center	Sherman Way & Topanga Canyon	Sherman Way & Reseda	Sherman Way & Balboa	Sherman Way & Van Nuys	Sherman Way & Laurel Canyon	North Hollywood Station
—	4:51A	4:57A	5:03A	5:10A	5:17A	5:25A	5:31A
4:57A	—	5:03	5:12	5:19	5:26	5:34	5:40
5:14	5:31	5:37	5:44	5:51	5:58	6:06	6:12
—	—	6:24	6:33	6:40	6:47	6:55	7:01
7:17	6:51	6:58	7:07	7:14	7:21	7:30	7:36
—	7:49	7:56	8:05	8:13	8:20	8:29	8:35
8:14	—	8:25	8:34	8:41	8:48	8:57	9:03
—	8:59	9:05	9:14	9:21	9:28	9:37	9:43
8:53	—	9:05	9:24	9:34	9:43	9:53	10:00
—	9:15	9:23	9:45	9:54	10:01	10:09	10:15
9:31	—	9:43	10:05	10:14	10:21	10:29	10:35
—	9:54	10:02	10:24	10:34	10:41	10:49	10:55
10:09	—	10:22	10:44	10:54	11:01	11:09	11:15
—	10:35	10:43	11:05	11:14	11:21	11:29	11:35
10:50	—	11:03	11:25	11:34	11:41	11:49	11:55
—	11:15	11:23	11:45	11:54	12:01P	12:09P	12:15P
11:29	—	11:43	12:05P	12:14P	12:21P	12:29P	12:35P
—	11:54	12:02P	12:25	12:34	12:41	12:49	12:55
12:09P	—	12:22	12:45	12:54	1:01	1:09	1:15
—	12:34P	12:42P	1:05	1:14	1:21	1:29	1:35
12:49	—	1:02	1:25	1:34	1:41	1:49	1:55
—	1:14	1:22	1:45	1:54	2:01	2:09	2:15
1:28	—	1:42	2:05	2:14	2:21	2:29	2:35
—	1:54	2:04	2:27	2:35	2:42	2:49	2:54
2:10	—	2:24	2:47	2:55	3:02	3:09	3:14
—	2:37	2:45	3:07	3:15	3:22	3:29	3:34
2:51	—	3:05	3:27	3:35	3:42	3:49	3:54
—	3:17	3:25	3:47	3:55	4:02	4:09	4:14
3:31	—	3:45	4:07	4:15	4:22	4:29	4:34
—	3:58	4:06	4:27	4:35	4:42	4:47	4:52
4:10	—	4:24	4:46	4:54	5:01	5:07	5:12
—	4:35	4:44	5:05	5:13	5:20	5:26	5:31
4:52	—	5:04	5:24	5:32	5:39	5:45	5:50
—	5:18	5:26	5:47	5:55	6:02	6:08	6:13
5:33	—	5:47	6:07	6:15	6:22	6:28	6:33
—	5:59	6:07	6:27	6:35	6:42	6:48	6:53
6:13	—	6:27	6:47	6:55	7:02	7:08	7:13
—	6:50	6:58	7:17	7:25	7:32	7:38	7:43
7:17	—	7:30	7:49	7:57	8:04	8:10	8:15
—	7:53	8:01	8:20	8:28	8:35	8:41	8:46
8:23	—	8:35	8:54	9:02	9:09	9:14	9:20
—	8:57	9:04	9:23	9:30	9:37	9:43	9:48
9:24	—	9:36	9:53	10:01	10:08	10:13	10:19
—	10:01	10:08	10:25	10:33	10:40	10:45	10:50
10:29	—	10:40	10:55	11:02	11:09	11:14	11:20
—	11:05	11:11	11:26	11:33	11:40	11:45	11:50
—	12:05A	12:11A	12:26A	12:33A	12:42A	12:47A	12:52A
—	1:05	1:11	1:26	1:33	1:42	1:47	1:52
—	2:05	2:11	2:26	2:33	2:42	2:47	2:52
—	3:05	3:11	3:26	3:33	3:42	3:47	3:52

Saturday

162

Westbound *Al Oeste* (Approximate Times / *Tiempos Aproximados*)

NORTH HOLLYWOOD		VAN NUYS		RESEDA	CANOGA PARK	WEST HILLS	WOODLAND HILLS
8	7	6	5	4	3	2	1
North Hollywood Station	Sherman Way & Laurel Canyon	Sherman Way & Van Nuys	Sherman Way & Balboa	Sherman Way & Reseda	Sherman Way & Topanga Canyon	West Hills Medical Center	Fallbrook & Ventura
5:06A	5:20A	5:31A	5:41A	5:48A	6:00A	6:11A	—
5:22	5:49	6:01	6:12	6:20	6:36	—	6:48A
6:02	6:19	6:31	6:42	6:50	7:07	7:18	7:30
6:31	6:49	7:01	7:13	7:21	7:38	—	7:50
7:01	7:19	7:31	7:43	7:51	8:08	8:19	—
7:30	7:48	8:01	8:14	8:22	8:40	—	8:53
7:59	8:17	8:31	8:45	8:54	9:14	9:23	—
8:25	8:43	8:58	9:12	9:21	9:41	—	9:54
8:45	9:03	9:18	9:32	9:41	10:01	10:10	—
9:05	9:23	9:38	9:52	10:01	10:21	—	10:34
9:25	9:43	9:58	10:12	10:21	10:41	10:50	—
9:45	10:03	10:18	10:32	10:41	11:01	—	11:15
10:04	10:23	10:38	10:52	11:01	11:22	11:31	—
10:22	10:42	10:58	11:13	11:22	11:43	—	11:57
10:42	11:02	11:18	11:33	11:42	12:03P	12:12P	—
11:02	11:22	11:38	11:53	12:02P	12:23	—	12:37P
11:21	11:41	11:58	12:13P	12:22	12:43	12:52	—
11:41	12:01P	12:18P	12:33	12:42	1:03	—	1:17
12:01P	12:21	12:38	12:53	1:02	1:23	1:32	—
12:21	12:41	12:58	1:13	1:22	1:43	—	1:57
12:40	1:01	1:18	1:33	1:42	2:03	2:12	—
1:00	1:21	1:38	1:53	2:02	2:23	—	2:37
1:20	1:41	1:58	2:13	2:22	2:43	2:52	—
1:40	2:01	2:18	2:33	2:42	3:03	—	3:16
2:00	2:21	2:38	2:53	3:02	3:22	3:31	—
2:20	2:41	2:58	3:13	3:22	3:42	—	3:55
2:40	3:01	3:18	3:33	3:42	4:02	4:11	—
3:00	3:21	3:38	3:53	4:02	4:22	—	4:35
3:20	3:41	3:58	4:13	4:22	4:42	4:51	—
3:41	4:02	4:18	4:33	4:42	5:02	—	5:15
4:01	4:22	4:38	4:52	5:01	5:21	5:30	—
4:21	4:42	4:58	5:12	5:21	5:41	—	5:53
4:41	5:02	5:18	5:32	5:41	6:01	6:10	—
5:01	5:22	5:38	5:52	6:01	6:21	—	6:33
5:21	5:42	5:58	6:12	6:20	6:40	6:49	—
5:42	6:03	6:18	6:32	6:40	7:00	—	7:12
6:03	6:23	6:38	6:52	7:00	7:19	7:28	—
6:30	6:50	7:04	7:17	7:25	7:44	—	7:56
6:58	7:18	7:31	7:44	7:52	8:11	8:20	—
7:28	7:48	8:01	8:14	8:22	8:39	—	8:53
7:58	8:18	8:31	8:43	8:51	9:08	9:15	—
8:28	8:48	9:01	9:13	9:21	9:37	—	9:51
9:06	9:24	9:36	9:48	9:56	10:10	10:17	—
9:40	10:00	10:11	10:22	10:29	10:43	10:50	—
10:25	10:44	10:55	11:05	11:12	11:25	11:32	—
11:10	11:28	11:38	11:48A	11:54A	12:06A	12:13A	—
12:20A	12:44A	12:54A	1:04	1:11	1:24	1:31	—
1:35	1:44	1:54	2:04	2:11	2:24	2:31	—
2:35	2:44	2:54	3:04	3:11	3:24	3:31	—
3:35	3:44	3:54	4:04	4:11	4:24	—	—
4:35	4:44	4:54	5:04	5:11	5:24	—	—

Sunday and Holiday

162

Eastbound *Al Este* (Approximate Times / *Tiempos Aproximados*)

WOODLAND HILLS	WEST HILLS	CANOGA PARK	RESEDA	VAN NUYS		NORTH HOLLYWOOD	
1	2	3	4	5	6	7	8
Fallbrook & Ventura	West Hills Medical Center	Sherman Way & Topanga Canyon	Sherman Way & Reseda	Sherman Way & Balboa	Sherman Way & Van Nuys	Sherman Way & Laurel Canyon	North Hollywood Station
—	4:06A	4:12A	4:20A	4:31A	4:41A	4:51A	5:00A
5:01A	—	5:12	5:26	5:37	5:47	5:58	6:06
—	5:52	5:58	6:15	6:22	6:34	6:45	7:00
6:19	—	6:30	6:48	6:56	7:09	7:20	7:36
—	6:53	7:00	7:18	7:26	7:39	7:50	8:06
7:17	—	7:28	7:48	7:56	8:09	8:21	8:37
—	7:50	7:57	8:18	8:26	8:39	8:51	9:07
8:15	—	8:27	8:48	8:56	9:09	9:21	9:37
—	8:49	8:57	9:18	9:26	9:39	9:51	10:08
9:13	—	9:25	9:46	9:55	10:09	10:21	10:38
—	9:47	9:56	10:16	10:25	10:39	10:51	11:08
10:12	—	10:25	10:46	10:55	11:09	11:21	11:38
—	10:47	10:55	11:16	11:25	11:39	11:51	12:08P
11:12	—	11:25	11:46	11:55	12:09P	12:21P	12:39
—	11:47	11:55	12:16P	12:25P	12:39	12:51	1:11
12:11P	—	12:24P	12:44	12:55	1:09	1:24	1:42
—	12:45P	12:53	1:16	1:25	1:39	1:54	2:12
1:10	—	1:23	1:44	1:55	2:09	2:24	2:42
—	1:46	1:53	2:16	2:25	2:39	2:51	3:09
2:14	—	2:27	2:47	2:56	3:09	3:21	3:39
—	2:49	2:57	3:17	3:25	3:39	3:51	4:09
3:15	—	3:28	3:47	3:55	4:09	4:22	4:40
—	3:50	3:58	4:17	4:25	4:39	4:51	5:09
4:15	—	4:28	4:47	4:55	5:09	5:21	5:39
—	4:50	4:58	5:17	5:25	5:39	5:51	6:09
5:18	—	5:30	5:49	5:57	6:09	6:21	6:39
—	5:52	6:00	6:19	6:27	6:39	6:51	7:07
6:18	—	6:30	6:49	6:57	7:09	7:21	7:37
—	6:51	6:57	7:18	7:26	7:39	7:50	8:12
7:18	—	7:30	7:48	7:57	8:10	8:22	8:42
—	7:53	8:01	8:17	8:28	8:41	8:54	9:12
8:19	—	8:32	8:50	8:59	9:11	9:23	9:40
—	8:57	9:04	9:22	9:30	9:41	9:53	10:09
9:24	—	9:36	9:53	10:01	10:11	10:23	10:38
—	10:01	10:08	10:23	10:31	10:41	10:51	11:06
10:29	—	10:40	10:55	11:02	11:11	11:21	11:35
—	11:05	11:11	11:26	11:33	11:42	11:51	12:06A
—	12:05A	12:11A	12:26A	12:33A	12:42A	12:51A	1:06
—	1:05	1:11	1:26	1:33	1:42	1:51	2:06
—	2:05	2:11	2:26	2:33	2:42	2:51	3:06
—	3:05	3:11	3:26	3:33	3:42	3:51	4:06

Sunday and Holiday

162

Westbound *Al Oeste* (Approximate Times / *Tiempos Aproximados*)

NORTH HOLLYWOOD		VAN NUYS		RESEDA	CANOGA PARK	WEST HILLS	WOODLAND HILLS
8	7	6	5	4	3	2	1
North Hollywood Station	Sherman Way & Laurel Canyon	Sherman Way & Van Nuys	Sherman Way & Balboa	Sherman Way & Reseda	Sherman Way & Topanga Canyon	West Hills Medical Center	Fallbrook & Ventura
5:02A	5:21A	5:31A	5:41A	5:48A	6:01A	6:08A	—
5:22	5:51	6:01	6:11	6:18	6:31	—	6:45A
6:01	6:20	6:31	6:41	6:48	7:01	7:09	—
6:30	6:49	7:01	7:11	7:18	7:34	—	7:49
7:00	7:19	7:31	7:42	7:49	8:03	8:14	—
7:30	7:49	8:01	8:13	8:21	8:38	—	8:54
7:58	8:18	8:31	8:43	8:52	9:09	9:18	—
8:28	8:48	9:01	9:14	9:23	9:41	—	9:57
8:56	9:17	9:31	9:44	9:53	10:11	10:20	—
9:26	9:47	10:01	10:15	10:24	10:42	—	10:58
9:56	10:17	10:31	10:45	10:54	11:13	11:22	—
10:25	10:47	11:01	11:15	11:24	11:43	—	11:59
10:55	11:17	11:31	11:45	11:54	12:13P	12:22P	—
11:25	11:47	12:01P	12:15P	12:25P	12:44	—	1:00P
11:53	12:15P	12:31	12:45	12:55	1:15	1:24	—
12:23P	12:45	1:01	1:15	1:25	1:45	—	2:02
12:53	1:15	1:31	1:45	1:55	2:15	2:24	—
1:23	1:45	2:01	2:13	2:21	2:41	—	2:58
1:53	2:15	2:31	2:43	2:51	3:09	3:18	—
2:23	2:45	3:01	3:13	3:21	3:39	—	3:54
2:54	3:16	3:31	3:43	3:51	4:09	4:18	—
3:24	3:46	4:01	4:13	4:21	4:39	—	4:54
3:54	4:16	4:31	4:43	4:51	5:09	5:18	—
4:24	4:46	5:01	5:13	5:21	5:39	—	5:54
4:54	5:16	5:31	5:43	5:51	6:08	6:17	—
5:24	5:46	6:01	6:13	6:21	6:38	—	6:54
5:56	6:17	6:31	6:43	6:51	7:08	7:19	—
6:26	6:47	7:01	7:13	7:21	7:38	—	7:54
6:57	7:18	7:31	7:43	7:51	8:08	8:19	—
7:27	7:48	8:01	8:13	8:21	8:37	—	8:52
7:57	8:18	8:31	8:43	8:51	9:07	9:16	—
8:27	8:48	9:01	9:13	9:21	9:37	—	9:51
9:06	9:24	9:36	9:48	9:56	10:10	10:17	—
9:40	10:00	10:11	10:22	10:29	10:43	10:50	—
10:25	10:44	10:55	11:05	11:12	11:25	11:32	—
11:10	11:44	11:54	12:04A	12:11A	12:24A	12:31	—
12:20A	12:44A	12:54A	1:04	1:11	1:24	1:31	—
1:35	1:44	1:54	2:04	2:11	2:24	2:31	—
2:35	2:44	2:54	3:04	3:11	3:24	3:31	—
3:35	3:44	3:54	4:04	4:11	4:24	—	—
4:35	4:44	4:54	5:04	5:11	5:24	—	—

Sunday and Holiday Schedules

Sunday and Holiday Schedule in effect on New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day.

Horarios de domingo y días feriados

Horarios de domingo y días feriados en vigor para New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day y Christmas Day

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In an Emergency: 1.888.950.7233 or 911

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Monday through Friday

Effective Jun 25 2023

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Northbound on Tampa *el norte en Tampa* (Approximate Times / *Tiempos Aproximados*)

WOODLAND HILLS	RESEDA	NORTHRIDGE		CHATSWORTH
1	3	4	5	7
Ventura & Jumilla	Tampa & Sherman Way	Tampa & Nordhoff	Tampa & Devonshire	Devonshire & Winnetka
5:22A	5:31A	5:39A	5:43A	5:46A
6:02	6:11	6:19	6:23	6:26
6:42	6:51	6:59	7:04	7:07
7:20	7:31	7:41	7:47	7:50
8:00	8:11	8:21	8:26	8:29
8:40	8:51	9:00	9:05	9:08
9:20	9:31	9:40	9:45	9:48
10:00	10:11	10:20	10:25	10:28
10:40	10:51	11:00	11:05	11:08
11:20	11:31	11:40	11:45	11:48
12:00P	12:11P	12:21P	12:26P	12:29P
12:40	12:51	1:01	1:06	1:09
1:20	1:31	1:41	1:46	1:49
2:00	2:11	2:21	2:27	2:30
2:40	2:51	3:01	3:07	3:10
3:19	3:31	3:42	3:48	3:51
3:59	4:11	4:22	4:28	4:31
4:39	4:51	5:02	5:08	5:11
5:20	5:32	5:42	5:47	5:50
6:00	6:11	6:20	6:25	6:28
6:40	6:51	7:00	7:05	7:08
7:20	7:30	7:38	7:43	7:46
8:01	8:11	8:19	8:23	8:26
8:41	8:51	8:59	9:03	9:06

Monday through Friday

242

Southbound on Tampa *el sur en Tampa* (Approximate Times / *Tiempos Aproximados*)

CHATSWORTH	NORTHRIDGE		RESEDA	TARZANA
6	5	4	3	2
Devonshire & Oakdale	Tampa & Devonshire	Tampa & Nordhoff	Tampa & Sherman Way	Ventura & Aura
5:07A	5:10A	5:15A	5:22A	5:30A
5:47	5:50	5:55	6:03	6:11
6:27	6:30	6:36	6:44	6:52
7:08	7:11	7:17	7:25	7:34
7:49	7:52	7:58	8:06	8:16
8:31	8:34	8:40	8:48	8:57
9:11	9:14	9:20	9:28	9:36
9:51	9:54	10:00	10:08	10:17
10:31	10:34	10:40	10:48	10:57
11:11	11:14	11:20	11:28	11:37
11:51	11:54	12:01P	12:10P	12:19P
12:31P	12:34P	12:41	12:50	12:59
1:11	1:14	1:21	1:30	1:39
1:51	1:54	2:01	2:10	2:19
2:31	2:34	2:41	2:50	2:59
3:11	3:15	3:22	3:32	3:41
3:52	3:56	4:03	4:13	4:22
4:33	4:37	4:44	4:54	5:03
5:13	5:17	5:24	5:34	5:43
5:54	5:57	6:04	6:14	6:23
6:34	6:37	6:44	6:53	7:02
7:12	7:15	7:21	7:29	7:37
7:48	7:51	7:57	8:05	8:13
8:28	8:31	8:36	8:43	8:51

Monday through Friday

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Northbound on Winnetka *el norte en Winnetka* (Approximate Times / *Tiempos Aproximados*)

TARZANA	WOODLAND HILLS	WINNETKA	NORTHRIDGE	CHATSWORTH
2	10	9	8	6
Ventura & Aura	Ventura & Winnetka	Winnetka & Vanowen	Nordhoff & Corbin	Devonshire & Oakdale
5:16A	5:19A	5:24A	5:34A	5:44A
5:56	5:59	6:04	6:14	6:24
6:36	6:39	6:44	6:54	7:04
7:15	7:18	7:24	7:34	7:46
7:55	7:59	8:05	8:16	8:28
8:35	8:38	8:44	8:55	9:06
9:15	9:18	9:24	9:36	9:47
9:56	9:59	10:05	10:16	10:27
10:36	10:39	10:45	10:56	11:07
11:16	11:19	11:25	11:36	11:47
11:56	11:59	12:05P	12:16P	12:27P
12:35P	12:38P	12:44	12:56	1:07
1:15	1:18	1:24	1:36	1:47
1:54	1:58	2:04	2:16	2:27
2:34	2:38	2:44	2:56	3:07
3:13	3:18	3:25	3:37	3:48
3:53	3:58	4:05	4:18	4:30
4:34	4:38	4:45	4:58	5:10
5:15	5:19	5:26	5:39	5:50
5:56	6:00	6:07	6:19	6:30
6:36	6:39	6:46	6:57	7:07
7:16	7:19	7:25	7:35	7:45
7:57	8:00	8:05	8:15	8:25
8:37	8:40	8:45	8:55	9:05

Monday through Friday

243

Southbound on Winnetka *el sur en Winnetka* (Approximate Times / *Tiempos Aproximados*)

CHATSWORTH	NORTHRIDGE	WINNETKA	WOODLAND HILLS	
7	8	9	10	1
Devonshire & Winnetka	Nordhoff & Corbin	Winnetka & Vanowen	Ventura & Winnetka	Ventura & Jumilla
5:09A	5:19A	5:29A	5:35A	5:36A
5:49	6:00	6:11	6:17	6:18
6:29	6:40	6:51	6:58	6:59
7:10	7:21	7:32	7:39	7:40
A 7:15	7:26	7:37	7:44	7:45
7:55	8:07	8:18	8:27	8:28
8:35	8:47	8:58	9:05	9:06
9:14	9:25	9:36	9:43	9:44
9:53	10:04	10:15	10:22	10:23
10:33	10:44	10:55	11:02	11:03
11:13	11:24	11:35	11:42	11:43
11:53	12:04P	12:15P	12:22P	12:23P
12:33P	12:44	12:55	1:02	1:03
1:13	1:24	1:35	1:42	1:43
1:54	2:05	2:16	2:23	2:24
2:34	2:45	2:56	3:03	3:04
3:14	3:27	3:39	3:46	3:47
3:54	4:07	4:19	4:26	4:27
4:34	4:47	4:59	5:06	5:07
5:14	5:27	5:39	5:46	5:47
5:53	6:04	6:15	6:21	6:22
6:33	6:44	6:55	7:01	7:02
7:11	7:22	7:32	7:38	7:39
7:49	7:59	8:09	8:15	8:16
8:29	8:39	8:49	8:55	8:56

Saturday, Sunday and Holiday Schedules

Saturday, Sunday and Holiday Schedule in effect on New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day.

Horarios de sábado, domingo y días feriados

Horarios de sábado, domingo, y días feriados en vigor para New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day y Christmas Day.

Special Notes

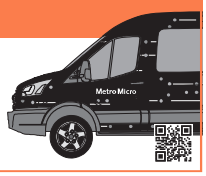
A Operates school days only, call Metro for more information.

Avisos especiales

A *Solo funciona durante los días escolares, llame a Metro para obtener más información.*

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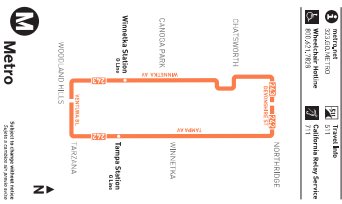
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Saturday, Sunday & Holidays

Effective Jun 25 2023

242

Northbound on Tampa *el norte en Tampa* (Approximate Times / *Tiempos Aproximados*)

WOODLAND HILLS	RESEDA	NORTHRIDGE		CHATSWORTH
1	3	4	5	7
Ventura & Jumilla	Tampa & Sherman Way	Tampa & Nordhoff	Tampa & Devonshire	Devonshire & Winnetka
6:03A	6:11A	6:19A	6:23A	6:26A
6:42	6:51	6:59	7:03	7:06
7:22	7:31	7:40	7:44	7:47
8:02	8:11	8:20	8:24	8:27
8:42	8:51	9:00	9:05	9:08
9:22	9:31	9:40	9:45	9:48
10:01	10:11	10:20	10:25	10:28
10:41	10:51	11:00	11:05	11:08
11:21	11:31	11:40	11:45	11:48
12:01P	12:11P	12:21P	12:26P	12:29P
12:41	12:52	1:02	1:07	1:10
1:22	1:33	1:43	1:48	1:51
2:02	2:13	2:23	2:28	2:31
2:42	2:53	3:03	3:08	3:11
3:22	3:33	3:43	3:48	3:51
4:01	4:12	4:22	4:27	4:30
4:41	4:52	5:02	5:07	5:10
5:21	5:32	5:42	5:47	5:50
6:01	6:12	6:22	6:27	6:30
6:41	6:51	7:00	7:05	7:08
7:21	7:30	7:38	7:43	7:46

Saturday, Sunday & Holidays

242

Southbound on Tampa *el sur en Tampa* (Approximate Times / *Tiempos Aproximados*)

CHATSWORTH	NORTHRIDGE		RESEDA	TARZANA
6	5	4	3	2
Devonshire & Oakdale	Tampa & Devonshire	Tampa & Nordhoff	Tampa & Sherman Way	Ventura & Aura
5:46A	5:49A	5:54A	6:02A	6:10A
6:26	6:29	6:34	6:42	6:50
7:06	7:09	7:14	7:22	7:30
7:48	7:51	7:56	8:04	8:12
8:29	8:32	8:37	8:45	8:53
9:09	9:12	9:17	9:25	9:33
9:49	9:52	9:57	10:05	10:14
10:29	10:32	10:38	10:46	10:55
11:09	11:12	11:18	11:26	11:36
11:50	11:53	11:59	12:07P	12:17P
12:30P	12:33P	12:40P	12:49	12:59
1:10	1:13	1:20	1:29	1:39
1:50	1:53	2:00	2:09	2:19
2:30	2:33	2:40	2:49	2:59
3:09	3:12	3:19	3:28	3:38
3:49	3:52	3:59	4:08	4:18
4:27	4:30	4:37	4:46	4:56
5:07	5:10	5:17	5:26	5:35
5:47	5:50	5:57	6:05	6:14
6:27	6:30	6:37	6:45	6:54
7:07	7:10	7:16	7:23	7:31

Saturday, Sunday & Holidays

243

Northbound on Winnetka *el norte en Winnetka* (Approximate Times / *Tiempos Aproximados*)

TARZANA	WOODLAND HILLS	WINNETKA	NORTHRIDGE	CHATSWORTH
2	10	7	8	6
Ventura & Aura	Ventura & Winnetka	Winnetka & Vanowen	Nordhoff & Corbin	Devonshire & Oakdale
5:57A	6:00A	6:04A	6:13A	6:23A
6:37	6:40	6:44	6:53	7:03
7:17	7:20	7:25	7:35	7:45
7:57	8:00	8:05	8:15	8:25
8:37	8:40	8:45	8:55	9:06
9:16	9:19	9:25	9:35	9:46
9:56	9:59	10:05	10:15	10:26
10:36	10:39	10:45	10:55	11:06
11:16	11:19	11:25	11:36	11:47
11:56	11:59	12:05P	12:16P	12:27P
12:36P	12:39P	12:45	12:56	1:07
1:16	1:19	1:25	1:36	1:47
1:56	1:59	2:05	2:16	2:27
2:36	2:39	2:45	2:56	3:06
3:16	3:19	3:25	3:36	3:46
3:55	3:58	4:03	4:14	4:24
4:36	4:39	4:44	4:54	5:04
5:16	5:19	5:24	5:34	5:44
5:56	5:59	6:04	6:14	6:24
6:36	6:39	6:44	6:54	7:04
7:16	7:19	7:24	7:34	7:44

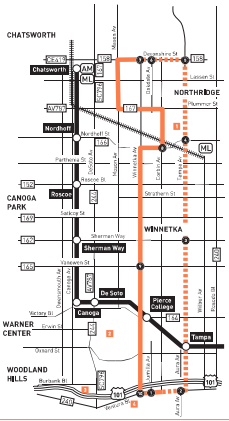
Saturday, Sunday & Holidays

243

Southbound on Winnetka *el sur en Winnetka* (Approximate Times / *Tiempos Aproximados*)

CHATSWORTH	NORTHRIDGE	WINNETKA	WOODLAND HILLS	
17	8	7	10	1
Devonshire & Winnetka	Nordhoff & Corbin	Winnetka & Vanowen	Ventura & Winnetka	Ventura & Jumilla
5:49A	5:59A	6:09A	6:15A	6:16A
6:29	6:39	6:49	6:55	6:56
7:09	7:19	7:29	7:35	7:36
7:51	8:01	8:12	8:18	8:19
8:31	8:41	8:52	8:58	8:59
9:11	9:22	9:33	9:40	9:41
9:51	10:02	10:13	10:20	10:21
10:31	10:42	10:53	11:00	11:01
11:11	11:22	11:33	11:40	11:41
11:51	12:02P	12:13P	12:20P	12:21P
12:33P	12:44	12:55	1:02	1:03
1:13	1:24	1:35	1:42	1:43
1:54	2:05	2:16	2:23	2:24
2:34	2:44	2:55	3:02	3:03
3:14	3:24	3:35	3:42	3:43
3:54	4:04	4:15	4:22	4:23
4:33	4:43	4:54	5:01	5:02
5:13	5:23	5:34	5:40	5:41
5:53	6:03	6:14	6:20	6:21
6:33	6:42	6:53	6:59	7:00
7:11	7:20	7:30	7:35	7:36

ROUTE MAP



Need information?

Transit Information: 323.466.3876
Customer Relations: 213.922.6235
In an Emergency: 1.888.950.7233 or 911

And for all you need to know, visit *metro.net*.

Lose something?

Learn more about Metro's Lost & Found service. Visit *metro.net/lostandfound* or call 323.937.8920.

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APPENDIX D

CITY PLANS, POLICIES, PROGRAMS AND ORDINANCES

OVERVIEW LOS ANGELES CITY PLAN, POLICIES AND PROGRAMS

Mobility Plan 2035 - The Transportation Element of the City's General Plan, Mobility Plan 2035, established the "Complete Streets Design Guide" as the City's document to guide the operations and design of streets and other public rights-of-way. The Mobility Plan 2035 includes goals that are equal in weight and define the City's high-level mobility priorities. Each of the goals contains objectives and policies that guide the City's achievement of the Plan's five goals. Below are the 5 goals for the Mobility Plan 2035.:

1. Design and operate streets that enables safe access for all users and transportation modes. Safety is a key issue when deciding whether to walk, bike, drive, or take transit.
2. Design a connected network of individual roads enhanced for a particular mode (pedestrians, bicycles, transit, vehicles, and trucks).
3. Develop an accessible, convenient, well connected, and affordable transportation system for all users.
4. Improve mobility through communication, collaboration, distribution of mobility information (MaaS) and educate transit users how to gain access to multi-modal transportation information and services.
5. Promote and develop active transportation modes (bicycling and walking) to improve personal fitness while lessening impacts on the environment.

The Plan for A Healthy Los Angeles - Includes policies directing several City departments to develop plans that promote quality-of-life issues: safe neighborhoods, a clean environment, access to health services, affordable housing, healthy and sustainably produced food, and active transportation. The Plan acknowledges the relationship between public health and issues such as transportation, housing, environmental justice, and open space, among others, by reviewing the relevant policies in the General Plan and identifying where further policy direction is needed to achieve the goal of creating a healthy and sustainable City.

Community Plans - The City of Los Angeles Community Plans, which make up the Land Use

Element of the City's General Plan, guide the physical development of neighborhoods by establishing the goals and policies for land use. The 35 Community Plans provide specific, neighborhood-level detail for land uses and the transportation network, relevant policies, and implementation strategies necessary to achieve General Plan and community-specific goals and objectives.

Vision Zero Action Plan - The stated goal of Vision Zero is to eliminate traffic-related deaths in Los Angeles by 2025 through several strategies, including modifying the design of streets to increase the safety of vulnerable road users. Fundamental to the Vision Zero strategy is the design of a safe system where vehicles move at reasonable speeds. Vision Zero is a road safety policy that promotes smart behaviors and roadway design, which anticipate mistakes to the extent that collisions do not result in severe injury or death. The City designs and deploys Vision Zero Corridor Plans as part of the implementation of Vision Zero.

Citywide Design Guidelines are intended for development projects where improvements are proposed to promote a pedestrian-first design. Guidelines include promoting a safe, comfortable, and accessible pedestrian experience for all; incorporating vehicular access such that it does not discourage and/ or inhibit the pedestrian experience; design projects to actively engage with streets and public space and maintain human scale addresses sidewalks, crosswalks, and on-street parking design projects.

The City's Transportation Demand Management (TDM) Ordinance (LA Municipal Code 12.26.J) requires certain projects to incorporate strategies that reduce drive-alone vehicle trips and improve access to destinations and services. The ordinance is revised and updated periodically and should be reviewed for application to specific projects as they are reviewed.

The City's LAMC Section 12.37 (Waivers of Dedication and Improvement) requires certain projects to dedicate and/or implement improvements within the public right-of-way to meet the street designation standards of the Mobility Plan 2035.

Overland Traffic Consultants, Inc.

Mobility Plan 2035		
1.	Does the Project include additions or new construction along a street designated as a Boulevard I, II and/or Avenue I, II or III on property zoned for R3 or less restrictive zone?	Yes, the Project Site is located on Winnetka Avenue, a Boulevard II roadway. The Project Site Zoning is not R3 or a less restrictive zone. Currently zoned (T)(Q)RAS4-1VL-ROO & P-1VL-RIO with Community Commercial Land use per the City of LA Parcel Profile Report - ZIMAS
2.	Are dedications or improvements needed to serve long-term mobility needs identified in the Mobility Plan 2035?	A 5 foot dedication would be required of the site if it was not being constructed as a public Charter School. There is commercial property immediate north of the Project Site. However, Winnetka Avenue, in the project area, is heavily developed with single family homes to the south. Future connected improvements would not likely be realized within the next 25 years.
3.	Is Project Site along any network identified in the City's Mobility Plan?	Yes, Winnetka Avenue is part of the existing bikeways network. The Project will not interfere with this existing amenity.
4.	Is Project Site in an identified Transit Oriented Community (TOC)?	Yes, the Project Site is in a TOC Tier 3 (LAMC 12.22 A,31) with the intersection of a Rapid Bus on Sherman Way and regular bus on Winnetka Avenue within less than 750 feet
5.	Is Project Site on a roadway identified in City's High Injury Network?	No
Driveway Access		
6.	Does Project site introduce a new driveway or loading access along an arterial (Avenue or Boulevard)?	No, the Project will replace one existing driveway on Winnetka Avenue, designated a Boulevard II roadway and one new driveway on Gault Street, designated a Local Street. Passenger loading will occur on site.
7.	Would the physical modifications or new driveways conflict with LADOT's Driveway Design Guidelines preclude the City from advancing the safety of vulnerable roadway users?	No
8..	Would the physical changes in the public right of way or new driveways that conflict with LADOT's Driveway Design Guidelines degrade the experience of vulnerable roadway users such as modify, remove, or otherwise negatively impact existing bicycle, transit, and/or pedestrian infrastructure?	No. There is an existing driveway on Winnetka Avenue for the site and the school exit driveway will be in approximately the same location. This will not be a new driveway degrading existing facilities.
9.	Does Project propose repurposing existing curb space? (Bike corral, car-sharing, parklet, electric vehicle charging, loading zone, curb extension)	No
10.	Does Project propose narrowing or shifting existing sidewalk placement?	No
11.	Does Project propose modifying, removing or otherwise affect existing bicycle infrastructure? (ex: driveway proposed along street with bicycle facility)	No
12.	Are loading zones proposed as part of the Project?	Yes, an on-site passenger loading lane/zone will be provided for student drop off and pick up.

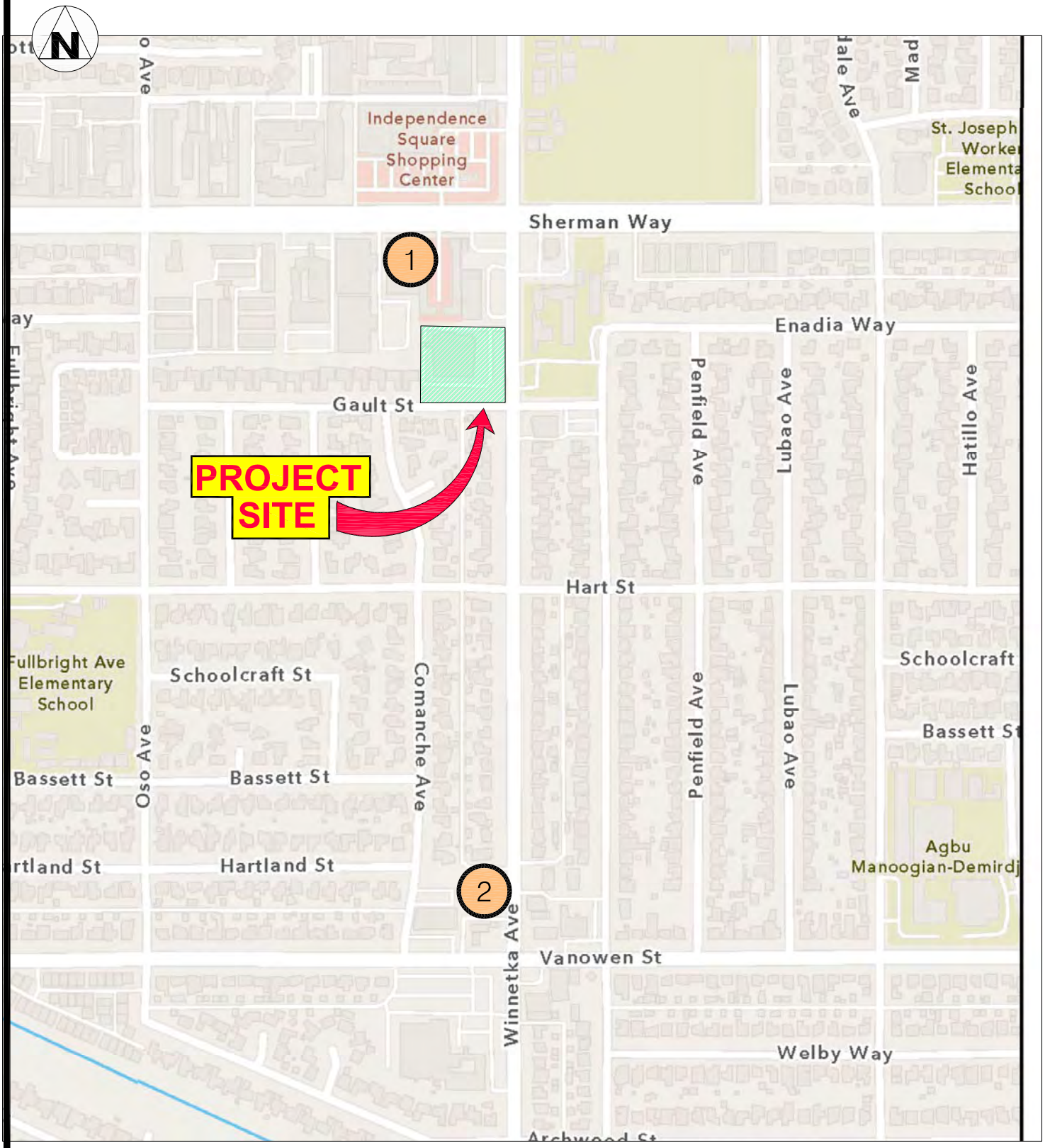
Network Access		
13.	Does the Project propose to vacate or otherwise restrict public access to a street, alley, or public stairway?	No
14.	Is Project Site adjacent to an alley? If yes, will Project make use of, modify, or restrict alley access?	No, not applicable
15.	Does Project create a cul-de-sac or is project site located adjacent to existing cul-de-sac? If yes, does the cul-de-sac maintain convenient and direct public access to people walking and biking to the adjoining street network?	No, not applicable
16.	Does Project Site include a corner lot? (Avoid driveways too close to intersections)	Yes. Project is on the northwest corner of Gault Street and Winnetka Avenue. The driveways are off sufficient distance from the intersection to comply with City of Los Angeles code requirements.
17.	Does Project include "drop-off" zones or areas? If yes, are such areas located to the side or rear of the buildings?	Yes. A drop-off zone will be located on-site separated but within the parking drive aisle exit.
Parking Supply and TDM Plans		
18.	Would the Project propose a supply of onsite parking that exceeds the baseline amount required in the LAMC or a Specific Plan?	No
19.	Would the Project propose to actively manage the demand of parking by independently pricing the supply to all users (e.g. parking cash-out), or for residential properties, unbundle the supply from the lease or sale of residential units?	No
20.	Would the Project provide the minimum on and off-site bicycle parking spaces as required by the Section 12.21A.16 of the LAMC?	No. The Project will follow DSA requirements.
21.	Does the Project comply with City's TDM ordinance Section 12.26.J of the LAMC?	Not applicable
Regional Plans		
23.	Does the Project apply one of the City's efficient-based impact thresholds (i.e., VMT per capita, VMT per employee, or VMT per service population)	No. The Project is below the VMT per Capital and VMT per employee thresholds.
24.	Does the Project result in a significant VMT impact?	No
25.	Does the Project align with the long-term VMT and GHG reduction goals of SCAG's RTP/SCS?	Yes

APPENDIX D

Other Development Projects

RELATED PROJECT LIST
7111 Winnetka Charter School

#	Project	Size	Location	Daily Traffic	AM Peak Hour In	AM Peak Hour Out	AM Peak Hour Total	PM Peak Hours In	PM Peak Hours Out	PM Peak Hours Total
1	Apartments	91 units	20116 Sherman Way (recently completed)	413	8	26	34	21	14	35
2	Apartments	40 units	6817 Winnetka Avenue	182	3	12	15	10	6	16



7/2023

RELATED PROJECT LOCATION MAP

Overland Traffic Consultants, Inc.
952 Manhattan Beach Bl, #100, Manhattan Beach, CA 90266
(310) 545-1235, liz@overlandtraffic.com

APPENDIX E

VMT Report

CITY OF LOS ANGELES VMT CALCULATOR Version 1.3

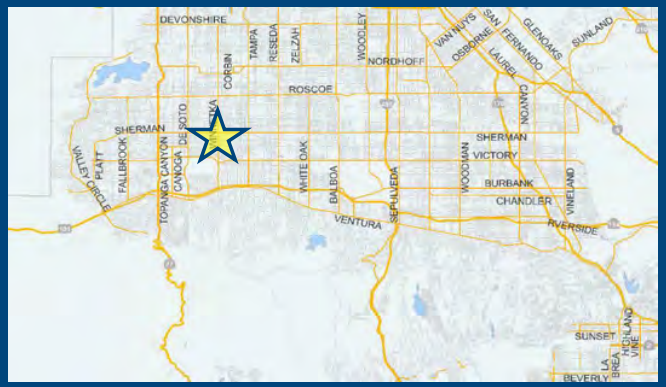
Project Screening Criteria: Is this project required to conduct a vehicle miles traveled analysis?

Project Information

Project:

Scenario: www

Address: 7111 N WINNETKA AVE, 91306



Is the project replacing an existing number of residential units with a smaller number of residential units AND is located within one-half mile of a fixed-rail or fixed-guideway transit station?

○ Yes ◉ No

Existing Land Use

Land Use Type	Value	Unit
Office | General Office	22	ksf
Office | General Office	22	ksf

☐ Click here to add a single custom land use type (will be included in the above list)

Proposed Project Land Use

Land Use Type	Value	Unit
School | Middle School		Students
School | High School	160	Students
School | Middle School	297	Students

☐ Click here to add a single custom land use type (will be included in the above list)

Project Screening Summary

Existing Land Use	Proposed
221 Daily Vehicle Trips	618 Daily Vehicle Trips
1,648 Daily VMT	3,781 Daily VMT

Tier 1 Screening Criteria

Project will have less residential units compared to existing residential units & is within one-half mile of a fixed-rail station. ☐

Tier 2 Screening Criteria

The net increase in daily trips < 250 trips	397 Net Daily Trips
The net increase in daily VMT ≤ 0	2,133 Net Daily VMT
The proposed project consists of only retail land uses ≤ 50,000 square feet total.	0.000 ksf

The proposed project is required to perform VMT analysis.

Measuring the Miles

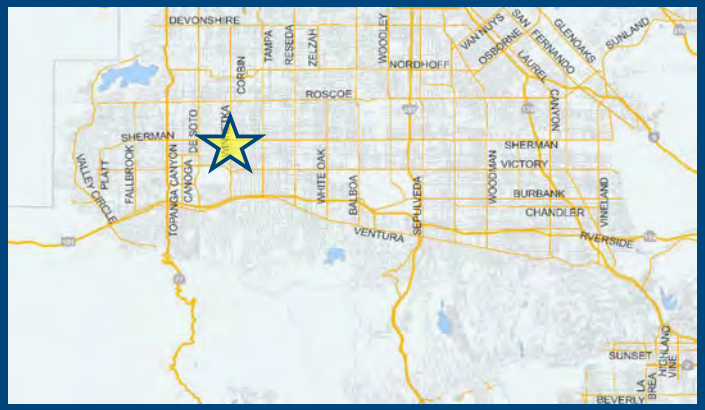
CITY OF LOS ANGELES VMT CALCULATOR Version 1.3

Project Information

Project:

Scenario:

Address: 7111 N WINNETKA AVE, 91306



Proposed Project Land Use Type	Value	Unit
School | High School	160	Students
School | Middle School	297	Students

TDM Strategies

Select each section to show individual strategies

Use ☑ to denote if the TDM strategy is part of the proposed project or is a mitigation strategy

	Proposed Project	With Mitigation
Max Home Based TDM Achieved?	**No**	**No**
Max Work Based TDM Achieved?	**No**	**No**

- **A** Parking
- **B** Transit
- **C** Education & Encouragement
- **D** Commute Trip Reductions
- **E** Shared Mobility
- **F** Bicycle Infrastructure

Implement/Improve On-street Bicycle Facility
☐ Proposed Prj ☐ Mitigation — Select Proposed Prj or Mitigation to include this strategy

Include Bike Parking Per LAMC
☐ Proposed Prj ☐ Mitigation — Select Proposed Prj or Mitigation to include this strategy

Include Secure Bike Parking and Showers
☐ Proposed Prj ☐ Mitigation — Select Proposed Prj or Mitigation to include this strategy

- **G** Neighborhood Enhancement

Analysis Results

Proposed Project	With Mitigation
618 Daily Vehicle Trips	**618** Daily Vehicle Trips
3,781 Daily VMT	**3,781** Daily VMT
0.0 Household VMT per Capita	**0.0** Household VMT per Capita
10.7 Work VMT per Employee	**10.7** Work VMT per Employee

Significant VMT Impact?

Proposed Project	With Mitigation
Household: No Threshold = 9.4 15% Below APC	**Household: No** Threshold = 9.4 15% Below APC
Work: No Threshold = 11.6 15% Below APC	**Work: No** Threshold = 11.6 15% Below APC

Measuring the Miles

7/13/2023

CITY OF LOS ANGELES VMT CALCULATOR

Report 1: Project & Analysis Overview

Date: July 13, 2023
Project Name:
Project Scenario:
Project Address: 7111 N WINNETKA AVE, 91306

Version 1.3

Project Information			
Land Use Type		**Value**	**Units**
Housing	*Single Family*	*0*	*DU*
	Multi Family	*0*	*DU*
	Townhouse	*0*	*DU*
	Hotel	*0*	*Rooms*
	Motel	*0*	*Rooms*
Affordable Housing	*Family*	*0*	*DU*
	Senior	*0*	*DU*
	Special Needs	*0*	*DU*
	Permanent Supportive	*0*	*DU*
Retail	*General Retail*	*0.000*	*ksf*
	Furniture Store	*0.000*	*ksf*
	Pharmacy/Drugstore	*0.000*	*ksf*
	Supermarket	*0.000*	*ksf*
	Bank	*0.000*	*ksf*
	Health Club	*0.000*	*ksf*
	High-Turnover Sit-Down Restaurant	*0.000*	*ksf*
	Fast-Food Restaurant	*0.000*	*ksf*
	Quality Restaurant	*0.000*	*ksf*
	Auto Repair	*0.000*	*ksf*
	Home Improvement	*0.000*	*ksf*
	Free-Standing Discount	*0.000*	*ksf*
	Movie Theater	*0*	*Seats*
Office	*General Office*	*0.000*	*ksf*
	Medical Office	*0.000*	*ksf*
Industrial	*Light Industrial*	*0.000*	*ksf*
	Manufacturing	*0.000*	*ksf*
	Warehousing/Self-Storage	*0.000*	*ksf*
School	*University*	*0*	*Students*
	High School	160	Students
	Middle School	297	Students
	Elementary	*0*	*Students*
	Private School (K-12)	*0*	*Students*
Other		*0*	*Trips*

CITY OF LOS ANGELES VMT CALCULATOR

Report 1: Project & Analysis Overview

Date: July 13, 2023
Project Name:
Project Scenario:
Project Address: 7111 N WINNETKA AVE, 91306

Version 1.3

Analysis Results			
Total Employees: 46 Total Population: 0			
Proposed Project		***With Mitigation***	
618	**Daily Vehicle Trips**	**618**	**Daily Vehicle Trips**
3,781	**Daily VMT**	**3,781**	**Daily VMT**
0	**Household VMT per Capita**	**0**	**Household VMT per Capita**
10.7	**Work VMT per Employee**	**10.7**	**Work VMT per Employee**

Significant VMT Impact?			
APC: South Valley			
Impact Threshold: 15% Below APC Average Household = 9.4 Work = 11.6			
Proposed Project		***With Mitigation***	
VMT Threshold	**Impact**	**VMT Threshold**	**Impact**
Household > 9.4	No	Household > 9.4	No
Work > 11.6	No	Work > 11.6	No

TDM Strategy Inputs

Strategy Type		Description	Proposed Project	Mitigations
Parking	*Reduce parking supply*	*City code parking provision (spaces)*	*0*	*0*
		Actual parking provision (spaces)	*0*	*0*
	Unbundle parking	*Monthly cost for parking ($)*	*$0*	*$0*
	Parking cash-out	*Employees eligible (%)*	*0%*	*0%*
	Price workplace parking	*Daily parking charge ($)*	*$0.00*	*$0.00*
		Employees subject to priced parking (%)	*0%*	*0%*
	Residential area parking permits	*Cost of annual permit ($)*	*$0*	*$0*

(cont. on following page)

TDM Strategy Inputs, Cont.

Strategy Type		Description	Proposed Project	Mitigations
Transit	*Reduce transit headways*	*Reduction in headways (increase in frequency) (%)*	*0%*	*0%*
		Existing transit mode share (as a percent of total daily trips) (%)	*0%*	*0%*
		Lines within project site improved (<50%, >=50%)	*0*	*0*
	Implement neighborhood shuttle	*Degree of implementation (low, medium, high)*	*0*	*0*
		Employees and residents eligible (%)	*0%*	*0%*
	Transit subsidies	*Employees and residents eligible (%)*	*0%*	*0%*
		Amount of transit subsidy per passenger (daily equivalent) ($)	*$0.00*	*$0.00*
Education & Encouragement	*Voluntary travel behavior change program*	*Employees and residents participating (%)*	*0%*	*0%*
	Promotions and marketing	*Employees and residents participating (%)*	*0%*	*0%*

(cont. on following page)

TDM Strategy Inputs, Cont.

Strategy Type		Description	Proposed Project	Mitigations
Commute Trip Reductions	*Required commute trip reduction program*	*Employees participating (%)*	*0%*	*0%*
	Alternative Work Schedules and Telecommute	*Employees participating (%)*	*0%*	*0%*
		Type of program	*0*	*0*
		Degree of implementation (low, medium, high)	*0*	*0*
	Employer sponsored vanpool or shuttle	*Employees eligible (%)*	*0%*	*0%*
		Employer size (small, medium, large)	*0*	*0*
	Ride-share program	*Employees eligible (%)*	*0%*	*0%*
Shared Mobility	*Car share*	*Car share project setting (Urban, Suburban, All Other)*	*0*	*0*
	Bike share	*Within 600 feet of existing bike share station - OR- implementing new bike share station (Yes/No)*	*0*	*0*
	School carpool program	*Level of implementation (Low, Medium, High)*	*0*	*0*

(cont. on following page)

TDM Strategy Inputs, Cont.

Strategy Type		Description	Proposed Project	Mitigations
Bicycle Infrastructure	*Implement/Improve on-street bicycle facility*	*Provide bicycle facility along site (Yes/No)*	*0*	*0*
	Include Bike parking per LAMC	*Meets City Bike Parking Code (Yes/No)*	*0*	*0*
	Include secure bike parking and showers	*Includes indoor bike parking/lockers, showers, & repair station (Yes/No)*	*0*	*0*
Neighborhood Enhancement	*Traffic calming improvements*	*Streets with traffic calming improvements (%)*	*0%*	*0%*
		Intersections with traffic calming improvements (%)	*0%*	*0%*
	Pedestrian network improvements	*Included (within project and connecting off-site/within project only)*	*0*	*0*

TDM Adjustments by Trip Purpose & Strategy

Place type: Suburban Center

		Home Based Work Production		*Home Based Work Attraction*		*Home Based Other Production*		*Home Based Other Attraction*		*Non-Home Based Other Production*		*Non-Home Based Other Attraction*		*Source*
		Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	
Parking	Reduce parking supply	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	TDM Strategy Appendix, Parking sections 1 - 5
	Unbundle parking	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	
	Parking cash-out	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	
	Price workplace parking	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	
	Residential area parking permits	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	
Transit	Reduce transit headways	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	TDM Strategy Appendix, Transit sections 1 - 3
	Implement neighborhood shuttle	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	
	Transit subsidies	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	
Education & Encouragement	Voluntary travel behavior change program	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	TDM Strategy Appendix, Education & Encouragement sections 1 - 2
	Promotions and marketing	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	
Commute Trip Reductions	Required commute trip reduction program	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	TDM Strategy Appendix, Commute Trip Reductions sections 1 - 4
	Alternative Work Schedules and Telecommute Program	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	
	Employer sponsored vanpool or shuttle	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	
	Ride-share program	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	
Shared Mobility	Car-share	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	TDM Strategy Appendix, Shared Mobility sections 1 - 3
	Bike share	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	
	School carpool program	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	

TDM Adjustments by Trip Purpose & Strategy, Cont.

Place type: Suburban Center

		Home Based Work Production		*Home Based Work Attraction*		*Home Based Other Production*		*Home Based Other Attraction*		*Non-Home Based Other Production*		*Non-Home Based Other Attraction*		*Source*
		Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	
Bicycle Infrastructure	Implement/ Improve on-street bicycle facility	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	TDM Strategy Appendix, Bicycle Infrastructure sections 1 - 3
	Include Bike parking per LAMC	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	
	Include secure bike parking and showers	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	
Neighborhood Enhancement	Traffic calming improvements	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	TDM Strategy Appendix, Neighborhood Enhancement sections 1 - 2
	Pedestrian network improvements	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	

Final Combined & Maximum TDM Effect

	Home Based Work Production		*Home Based Work Attraction*		*Home Based Other Production*		*Home Based Other Attraction*		*Non-Home Based Other Production*		*Non-Home Based Other Attraction*	
	Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated	Proposed	Mitigated
COMBINED TOTAL	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*
MAX. TDM EFFECT	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*

= Minimum (X%, 1-[(1-A)*(1-B)…])

where X%=

PLACE TYPE MAX:	*urban*	*75%*
	compact infill	*40%*
	suburban center	*20%*
	suburban	*15%*

Note: (1-[(1-A)*(1-B)…]) reflects the dampened combined effectiveness of TDM Strategies (e.g., A, B,…). See the TDM Strategy Appendix (*Transportation Assessment Guidelines Attachment G)* for further discussion of dampening.

CITY OF LOS ANGELES VMT CALCULATOR

Report 4: MXD Methodology

Date: July 13, 2023
Project Name:
Project Scenario:
Project Address: 7111 N WINNETKA AVE, 91306

Version 1.3

MXD Methodology - Project Without TDM

	Unadjusted Trips	MXD Adjustment	MXD Trips	Average Trip Length	Unadjusted VMT	MXD VMT
Home Based Work Production	0	0.0%	0	11.0	0	0
Home Based Other Production	0	0.0%	0	6.1	0	0
Non-Home Based Other Production	58	-3.4%	56	8.9	516	498
Home-Based Work Attraction	66	-7.6%	61	8.0	528	488
Home-Based Other Attraction	572	-22.2%	445	5.4	3,089	2,403
Non-Home Based Other Attraction	58	-3.4%	56	7.0	406	392

MXD Methodology with TDM Measures

	Proposed Project			*Project with Mitigation Measures*		
	TDM Adjustment	Project Trips	Project VMT	TDM Adjustment	Mitigated Trips	Mitigated VMT
Home Based Work Production	0.0%	0	0	0.0%	0	0
Home Based Other Production	0.0%	0	0	0.0%	0	0
Non-Home Based Other Production	0.0%	56	498	0.0%	56	498
Home-Based Work Attraction	0.0%	61	488	0.0%	61	488
Home-Based Other Attraction	0.0%	445	2,403	0.0%	445	2,403
Non-Home Based Other Attraction	0.0%	56	392	0.0%	56	392

MXD VMT Methodology Per Capita & Per Employee

Total Population: 0
Total Employees: 46
APC: South Valley

	Proposed Project	*Project with Mitigation Measures*
Total Home Based Production VMT	**0**	**0**
Total Home Based Work Attraction VMT	**488**	**488**
Total Home Based VMT Per Capita	**0.0**	**0.0**
Total Work Based VMT Per Employee	**10.7**	**10.7**

VMT Calculator User Agreement

The Los Angeles Department of Transportation (LADOT), in partnership with the Department of City Planning and Fehr & Peers, has developed the City of Los Angeles Vehicle Miles Traveled (VMT) Calculator to estimate project-specific daily household VMT per capita and daily work VMT per employee for land use development projects. This application, the VMT Calculator, has been provided to You, the User, to assess vehicle miles traveled (VMT) outcomes of land use projects within the City of Los Angeles. The term "City" as used below shall refer to the City of Los Angeles. The terms "City" and "Fehr & Peers" as used below shall include their respective affiliates, subconsultants, employees, and representatives.

The City is pleased to be able to provide this information to the public. The City believes that the public is most effectively served when they are provided access to the technical tools that inform the public review process of private and public land use investments. However, in using the VMT Calculator, You agree to be bound by this VMT Calculator User Agreement (this Agreement).

VMT Calculator Application for the City of Los Angeles. The City's consultant calibrated the VMT Calculator's parameters in 2018 to estimate travel patterns of locations in the City, and validated those outcomes against empirical data. However, this calibration process is limited to locations within the City, and practitioners applying the VMT Calculator outside of the City boundaries should not apply these estimates without further calibration and validation of travel patterns to verify the VMT Calculator's accuracy in estimating VMT in such other locations.

Limited License to Use. This Agreement gives You a limited, non-transferrable, non-assignable, and non-exclusive license to use and execute a copy of the VMT Calculator on a computer system owned, leased or otherwise controlled by You in Your own facilities, as set out below, provided You do not use the VMT Calculator in an unauthorized manner, and that You do not republish, copy, distribute, reverse-engineer, modify, decompile, disassemble, transfer, or sell any part of the VMT Calculator, and provided that You know and follow the terms of this Agreement. Your failure to follow the terms of this Agreement shall automatically terminate this license and Your right to use the VMT Calculator.

Ownership. You understand and acknowledge that the City owns the VMT Calculator, and shall continue to own it through Your use of it, and that no transfer of ownership of any kind is intended in allowing You to use the VMT Calculator.

Warranty Disclaimer. In spite of the efforts of the City and Fehr & Peers, some information on the VMT Calculator may not be accurate. The VMT Calculator, OUTPUTS AND ASSOCIATED DATA ARE PROVIDED "as is" WITHOUT WARRANTY OF ANY KIND, whether expressed, implied, statutory, or otherwise including but not limited to, the implied warranties of merchantability and fitness for a particular purpose.

Limitation of Liability. It is understood that the VMT Calculator is provided without charge. Neither the City nor Fehr & Peers can be responsible or liable for any information derived from its use, or for any delays, inaccuracies, incompleteness, errors or omissions arising out of your use of the VMT Calculator or with respect to the material contained in the VMT Calculator. You understand and agree that Your sole remedy against the City or Fehr & Peers for loss or damage caused by any defect or failure of the

VMT Calculator, regardless of the form of action, whether in contract, tort, including negligence, strict liability or otherwise, shall be the repair or replacement of the VMT Calculator to the extent feasible as determined solely by the City. In no event shall the City or Fehr & Peers be responsible to You or anyone else for, or have liability for any special, indirect, incidental or consequential damages (including, without limitation, damages for loss of business profits or changes to businesses costs) or lost data or downtime, however caused, and on any theory of liability from the use of, or the inability to use, the VMT Calculator, whether the data, and/or formulas contained in the VMT Calculator are provided by the City or Fehr & Peers, or another third party, even if the City or Fehr & Peers have been advised of the possibility of such damages.

This Agreement and License shall be governed by the laws of the State of California without regard to their conflicts of law provisions, and shall be effective as of the date set forth below and, unless terminated in accordance with the above or extended by written amendment to this Agreement, shall terminate on the earlier of the date that You are not making use of the VMT Calculator or one year after the beginning of Your use of the VMT Calculator.

By using the VMT Calculator, You hereby waive and release all claims, responsibilities, liabilities, actions, damages, costs, and losses, known and unknown, against the City and Fehr & Peers for Your use of the VMT Calculator.

Before making decisions using the information provided in this application, contact City LADOT staff to confirm the validity of the data provided.

Print and sign below, and submit to LADOT along with the transportation assessment Memorandum of Understanding (MOU).

You, the User

By: _____

Print Name: LIZ FLEMING

Title: V.P.

Company: OVERLAND TRAFFIC CONSULTANTS

Address: 952 MANHATTAN BCH BL #100, M.B.

Phone: 310-545-1235

Email Address: liz@overlandtraffic.com

Date: 7-13-23

VII. Recommendations

B. Approval of Head Start and Early Learning Division Policy Council Bylaws with Attached Staff Report

The Superintendent recommends that the County Board approve the Head Start and Early Learning Division's revisions to the Policy Council Bylaws.

REPORT:

The Head Start Act Section 642(c)(2)(D)(v) requires the Policy Council to "approve and submit to the governing body decisions about . . . Bylaws for the operation of the policy council." Per LACOE Board Policy 5148.4, "The County Board will adopt the policy governing the procedures for selecting Policy Council members and review and approve the composition and bylaws of the Policy Council."

Several changes have been made to the approved Policy Council Bylaws to update position titles and responsibilities, streamline operations and update terminology of the LACOE Head Start Policy Council. The Policy Council approved these changes during the regular monthly meeting on April 14, 2026. Changes are shown in the attachment with strikethroughs and highlights.

SOP
Standard Operating Procedure

Los Angeles County Office of Education
Serving Students ▪ Supporting Communities ▪ Leading Educators

Head Start and Early Learning Division

Policy Council Bylaws

Procedure Title	**SOP-1301.3(c)_(34)v4-5**
Unit	Administration
Unit Team	Governance Services
Date Approved	November 2016 Revised: April 25, 2017, April 2020, October 2022, July 2025 Policy Council approved 1st reading on June 10th, 2025 Policy Council approved 2nd reading on July 8th, 2025 Revisions approved by Policy Council on July 8, 2025, and County Board of Education on October 14, 2025
Effective Date	December 1, 2016 Revised: October 24, 2025
Primary Regulation	45 CFR 1301.3(c)
Other Regulation(s)	LACOE Board Policy 5148.4 Policy Council Reimbursement Shared Decision-Making Verification of Membership Policy Council Training Manual LACOE Policy Council Governance: Personnel SOP LACOE Head Start and Early Learning Community Complaint Procedure Robert's Rules of Order The Ralph M. Brown Act
Key Players	County Board of Education County Superintendent of Schools LACOE Policy Council HSEL Executive Director Governance Services Staff
Attachment(s)	Policy Council Verification Form Policy Council Request for Reimbursement Form

	Board Composition Verification Form Public Comment Procedure

Introduction:

Section 1301.3 of the Head Start Program Performance Standards requires that the policy council be responsible for activities specified in section 642(c)(2)(D) of the Head Start Act:

> Responsibilities: The policy council shall approve and submit to the governing body decisions about the bylaws for the operation of the policy council.

Background:

This SOP, formerly in Los Angeles County Office of Education (LACOE) Board Bylaw 9020, is now part of Board Policy 5148.4, Governance in Head Start and Early Head Start Programs.

Mandates and Implementation:

Policy Council Bylaws

ARTICLE I: Name

The name of this organization shall be the Los Angeles County Office of Education (LACOE) Head Start and Early Learning (HSEL) Policy Council, hereinafter referred to as Policy Council.

ARTICLE II: Purpose

The purpose of the Policy Council is to serve as a decision- and policy-making body as provided for in the Head Start Act and in Title 45 of the Code of Federal Regulations (CFR), Part 1301 – Program Governance. All program activities shall conform with 45 CFR Part 75 and Part 1301, subject to all limitations as may be called for by federal policy and regulations.

ARTICLE III: Membership

SECTION 1: Membership

Membership consists of current Head Start ~~or Early Head Start~~ Parent Representatives and Community Representatives. In addition, the Policy Council has ex officio members that include

the County Board Liaison and the Head Start and Early Learning Mentor(s) as well as non-voting members.

The voting membership of the Policy Council shall be composed of at least 51 percent current Head Start ~~or Early Head Start~~ Parent Representatives and not more than 49 percent Community Representatives. Not more than 50 percent of the total number of Community Representatives may be former Head Start ~~or Early Head Start~~ parents.

All representatives must be elected annually. Community Representatives must be selected and approved annually.

No grantee or delegate agency staff (or members of their immediate families) may serve on the Policy Council.

1. Current Head Start ~~or Early Head Start~~ Parent Representatives

Current Head Start ~~or Early Head Start~~ Parent Representatives are parents, legal guardians, or primary caregivers of children currently enrolled in the Head Start or Early Head Start program. A primary caregiver means a family member who is a consistent (not temporary) caregiver~~s~~, foster parent or authorized caregiver, guardian, or the person with whom the child has been placed for purposes of adoption pending a final adoption decree.

Current Head Start ~~or Early Head Start~~ Parent Representatives shall be elected at the delegate agency (DA) level and must reflect all program options.

The following outlines the required number of Policy Council representatives to be elected annually:

A. Agency with Head Start Preschool funding: two (2) representatives

B. Agency with Head Start Preschool and Early Head Start funding: three (3) representatives

C. Agency with Head Start Preschool, Early Head Start, and Family Child Care funding: four (4) representatives

The total number of representatives may not exceed four (4) representatives.

Agencies whose parent representatives work or attend school full-time may use multiple alternates for one representative slot. For example: two or three parents can alternate attending policy council meetings to allow parents to participate. All alternates must be approved by the Program Manager, Governance and Parent Development.

2. Community Representatives

There are two types of Community Representatives: 1) Former Head Start ~~and Early Head Start~~ Parent Community Representatives, and 2) Local Business Community Representatives.

A. Former Head Start and Early Head Start Parent Community Representatives are parents, legal guardians, or primary caregivers of children formerly enrolled in Head Start and Early Head Start programs. Former Head Start and Early Head Start Parent Community Representatives shall attend monthly meetings.

B. Local Business Community Representatives shall represent major community, civic, or professional organizations that have a concern for children of low-income families and can contribute to the program. Local Business Community Representatives will attend at least four (4) meetings throughout the year.

Community Representatives shall be sponsored by LACOE and will report directly to the HSEL Executive Director or designated staff. Community Representatives shall reside or work in LACOE's service area. Community Representatives shall take an active role in the function of the Policy Council by attending Policy Council meetings and making decisions about the Head Start and Early Learning program, mentoring parents, and linking Policy Council members to resources and services within the community.

3. Non-Voting Members

A. The County Board Liaison to the Policy Council is selected by the County Board. The County Board Liaison represents the County Board and communicates important information to the Policy Council and the County Board regarding the Head Start, Early Head Start, ~~and~~ State Preschool, and related programs.

B. The HSEL Executive Director may select a Head Start and Early Learning Mentor(s) for a one-year term. The Mentor(s) may be a former Business Community Representative or a former Head Start ~~or Early Head Start~~ parent who has completed at least a three-year term on the Policy Council. The role of the Mentor(s) is to provide

additional guidance to Policy Council members and increase partnerships and community outreach opportunities. The Mentor(s) may be reimbursed from the Policy Council budget for mileage or other allowable expenses approved by the Division.

C. The HSEL Executive Director may select non-voting members to extend their participation on the Policy Council who are approved to participate on certificated programs such as the Family Development Credential Program (FDC) ~~or Health Champions~~ and individuals participating on ad hoc committees. The term of membership as a non-voting member will end when the certification program or committee purpose is completed. Eligible non-voting members may be reimbursed for mileage and childcare while attending Policy Council meetings or volunteering for the Head Start program.

The following will apply to the Head Start and Early Learning Mentor(s):

1. Selected by the HSEL Executive Director.

2. Approved annually by the Policy Council.

3. Report directly to the HSEL Executive Director or designated staff.

4. Not hold an officer position.

5. Be a non-voting member of the Policy Council or Policy Council subcommittees.

6. May attend conferences as determined by the HSEL Executive Director to enhance ability to conduct duties as needed.

7. May participate on interview panels as determined by HSEL Executive Director when other members are not available. Reference Article X, Section 7 below.

8. May be reimbursed for mileage and other allowable expenses when attending approved meetings and trainings.

The following are the prerequisites for serving as a Head Start and Early Learning Mentor:

1. Served at least one year on the Executive Committee or have leadership experience working for or supporting Head Start ~~and/or Early Head Start~~ programs.

2. Possess strong leadership, advocacy, and communication skills.

3. Former Head Start ~~or Early Head Start~~ parents who are interested in becoming mentors must have completed at least a three-year term on the Policy Council.

SECTION 2: Verification of Membership

All members, including community representatives, will be required to sign a Standards of Conduct Acknowledgement of Receipt Form annually.

1. Parent Representatives

   Representatives shall be elected at their DA by November 16 of each year. They shall be considered voting members when the appropriate documents are received in the LACOE Governance Tracking System.

   Appropriate documents shall include the following:

   A. A completed Policy Council Verification Form with proper signatures from the DA verifying that the representative is a parent, legal guardian, or primary caregiver of a child currently enrolled in the Head Start ~~or Early Head Start~~ program and the date the Policy Committee elections were held.

   B. A completed Policy Council Request for Reimbursement Form indicating if a representative is eligible for reimbursement for childcare and mileage expenses.

   C. Completed Individualized Education Program (IEP) or Individualized Family Service Plan (IFSP) documentation (if applicable) used to determine a higher childcare reimbursement rate in the amount of $1 per hour for those families with a child having a special need.

2. Community Representatives

   Local Business Community Representatives shall be considered when a completed application form is submitted to the HSEL Executive Director and the applicant is selected through the LACOE Local Business Community Representative selection process. If reasonable, a completed Policy Council Request for Reimbursement Form is required for mileage reimbursement.

3. Former Parent Community Representatives

Parents, legal guardians, or primary caregivers of children formerly enrolled in Head Start ~~or Early Head Start~~ programs who are interested in applying shall submit a completed application to LACOE. The names of applicants recommended through the LACOE Former Parent Community Representative Selection Process will be forwarded to the HSEL Executive Director and the Policy Council for approval.

A completed Policy Council Request for Reimbursement Form is required for mileage reimbursement. Additional documents may need to be submitted to establish eligibility for childcare reimbursement.

SECTION 3: Term of Membership

The term of membership is from December through the following December. The Policy Council may not be dissolved until a successor Policy Council is elected and seated. Terms of membership shall be limited to no more than five one-year terms in any combination of parent representative and/or community representative.

SECTION 4: Seating of Members

Parent Representatives and Former Parent Community Representatives will be seated at the December Policy Council meeting. Local Business Community Representatives will be selected and seated throughout the year as necessary.

SECTION 5: Membership Term for a Terminated Agency

The term for a member representing a terminated DA ends on June 30 or the delegate agency end date. This does not apply to contracts with delegates for the close-out of program operations. Representatives may request to complete their term of office to represent the community as a Former Head Start Parent Community Representative if composition percentages allow, pending approval by the HSEL Executive Director and Policy Council.

SECTION 6: Resignation

Members resigning from the Policy Council should do so through their DA and LACOE to ensure that a replacement is elected. Resignations will be accepted verbally or in writing to the Program Manager or Consultant, Governance and Parent Development.

SECTION 7: Termination for Non-Attendance

Termination of a member will result after two (2) consecutive absences or in accordance with Policy Council Attendance Procedure, if extenuating circumstances are not presented to and approved by the Program Manager or Consultant, Governance and Parent Development.

SECTION 8: Administrative Action

Any member who is involved in one or more of the following inappropriate actions may be subject to removal from the Policy Council and subcommittees:

1. Misrepresenting the Policy Council.

2. Lewd and/or illegal behavior.

3. Violations of confidentiality or Standards of Conduct.

4. Providing false information on reimbursement claims.

5. Inciting conflict among the members of the Policy Council.

6. Holding unauthorized meetings in violation of the Ralph M. Brown Act.

Removal shall be initiated by the HSEL Executive Director and processed through the Executive Committee. The following is the process the Executive Committee will follow:

1. Policy Council member will be informed and provided the opportunity to appeal to the members of the Executive Committee and the HSEL Executive Director within fifteen (15) working days of receiving notice of disciplinary action.

2. The Executive Committee and HSEL Executive Director will make a decision of disciplinary action or removal.

3. Policy Council member will be informed of the decision. If the decision is to remove a member, the Policy Council member will be provided the opportunity to resign.

4. Resignation or removal will be communicated to the Policy Council at the next regular meeting.

Policy Council member in question will not participate in any Policy Council activities, trainings, or meetings until the above process is completed. Members who have been terminated may not be reinstated as a member.

SECTION 9: Policy Council Complaints

Policy Council members who have a complaint regarding a matter under the jurisdiction of the Policy Council related to 45 CFR 1301.3 shall adhere to the following process:

1. Submit complaint in writing to the Policy Council Chairperson, with a copy to the Program Manager, Governance and Parent Development, within ten (10) working days of the occurrence.

2. The Policy Council Chairperson will present the complaint to the Executive Committee to discuss and determine a resolution within twenty-five (25) working days.

3. If the complaint is against the Chairperson, the Vice Chairperson will assume the responsibility. *(Reference Article IX for progression of responsibility)*

4. The Policy Council Chairperson or designated officer will communicate the resolution in writing to the complainant within ten (10) working days, with a copy to the Program Manager, Governance and Parent Development, and the HSEL Executive Director.

5. The complainant may appeal to the HSEL Executive Director within ten (10) working days of response. The HSEL Executive Director will provide a resolution to the complainant within ten (10) working days. A copy of the resolution will be provided to the Policy Council Chairperson.

Note:
Community complaints shall be resolved as informally as possible and at the lowest level possible. Complaints concerning the operation of the HSEL Division shall attempt resolution first with the HSEL Executive Director, then with the Chief Education Officer, and finally with the County Superintendent or designee. Complaints or concerns at the delegate agency level shall be resolved first through their own community complaint procedures. If no resolution is reached, the complaint may be raised to the HSEL Division.

ARTICLE IV: LACOE Orientation and Training of Policy Council Members

LACOE shall provide orientation and training to all newly elected Policy Council representatives in November/December of each year and throughout the year.

ARTICLE V: Reimbursement

Volunteer time spent attending Policy Council meetings, subcommittee meetings, and other approved training will be used as a non-federal share contribution by LACOE.

LACOE takes sole responsibility for determining accuracy, allowability, reasonableness, and valuation of the volunteer time contributed by its Policy Council and subcommittee members.

Policy Council members may be eligible to receive reimbursement in accordance with LACOE reimbursement procedures. *(reference Policy Council Reimbursement Procedure)*

ARTICLE VI: Conflict of Interest

Members of the Policy Council shall not have a financial conflict of interest with the Head Start ~~or Early Head Start~~ program. Members of the Policy Council shall not receive compensation for serving on the Policy Council or for providing services to the Head Start ~~or Early Head Start~~ program.

ARTICLE VII: Elections

Elections will be conducted in accordance with the Policy Council Nominating and Election Procedures.
No member shall be elected to more than one seat on the Executive Committee. It is recommended that no member sit on more than two (2) committees throughout the year. ~~However, if a committee needs to fill a vacancy and no other Policy Council representative wishes to run for that committee, then a Policy Council member who is already on two (2) committees may run for the open position.~~

Prior to or during the Policy Council meeting, any member wishing to run for an office/position or membership on a committee may deliver a written or verbal Statement of Intent to the Program Manager or Consultant, Governance and Parent Development. A member who delivers a written Statement of Intent need not be present to be eligible for election.

SECTION 1: Election of Officers

1. The officers shall be elected at the first regularly scheduled Policy Council meeting in December.

2. To win an election, candidates for the positions of Chairperson, Vice Chairperson, and Treasurer shall be elected by a majority of votes (more than half of the members present and voting). All other positions shall be elected by a plurality (the candidate who receives the highest number of votes).

3. In the event an officer position becomes vacant through resignation or termination, the Policy Council shall conduct an election to fill the position at the next regular Policy Council meeting following notification of vacancy.

SECTION 2: Election of Committee Members

All committee members shall be approved by the Policy Council.

1. Committee members shall be elected at the first regularly scheduled Policy Council meeting following the annual training.

2. The number of available positions for each committee will be announced.

3. Nominees who are not elected will be placed on an alternate list. In the event a position becomes vacant, nominees from the list will be offered the position in the order of votes received. If the alternate list has been exhausted, the Policy Council shall conduct an election to fill the position at the next regular Policy Council meeting following notification of vacancy.

4. Committees may forward the names of up to two (2) individuals knowledgeable about the tasks and functions of the committee as Select Members for Policy Council approval. Select Members are not Policy Council members and do not have voting rights on the Council. The number of Select Members will not affect the number of Policy Council members elected to a committee. Select Members may be reimbursed for mileage when attending their committee meeting or other activities requested by the HSEL Executive Director or designated staff, if eligible.

ARTICLE VIII: Officers

SECTION 1: Officers of the Policy Council

The officers of the Policy Council make up the Executive Committee, which shall consist of the Chairperson, Vice Chairperson, Recording Secretary, Corresponding Secretary, Treasurer, Sergeant-at-Arms, Parliamentarian, and ~~PTA President~~ School Readiness Advocate These officers shall perform the duties outlined in these bylaws and, as necessary, *Robert's Rules of Order*. Officers not performing their assigned duties or involved in inappropriate actions may be subject to disciplinary action leading to termination.

SECTION 2: Term of Office

No member of the Policy Council can be elected to more than one (1) officer position. The term of office shall run from the December election to the following December election. Officers may participate in interview panels until newly elected officers have been trained. See Article X, Section 7 below.

SECTION 3: Training of Officers

Training of newly elected officers will be provided by the appropriate LACOE staff as soon as possible after their election and as needed, throughout the year.

SECTION 4: Vacancies in Officer Positions

In the event an officer's position becomes vacant through resignation or termination, the Policy Council Chairperson will appoint a Policy Council member to fill the vacant office until the next Policy Council meeting where a quorum is present and an election for that office can be conducted.

In the event of an officer's temporary absence (no more than one (1) Policy Council meeting), the Policy Council Chairperson may appoint a Policy Council member as a pro tem officer to fill that position.

ARTICLE IX: Duties of the Officers

SECTION 1: Policy Council Officers

The officers of the Policy Council shall attend mandatory annual training and perform the duties outlined by these bylaws, the Ralph M. Brown Act, and *Robert's Rules of Order, Newly Revised*. All officers shall be familiar with:

1. The bylaws and procedures of the Policy Council

2. Federal Head Start regulations (Performance Standards 1301.3)

3. The Ralph M. Brown Act (California Government Code, Section 54950-54962)

4. Robert's Rules of Order, Newly Revised

SECTION 2: Chairperson *(elected by a majority of votes)*

The Chairperson is the principal authorized agent of the Policy Council and shall:

1. Be a parent, legal guardian, or primary caregiver of a currently enrolled Head Start ~~or Early Head Start~~ child.

2. Conduct all meetings of the LACOE Policy Council.

3. Preside as Chairperson of the Executive Committee.

4. Act as an authorized agent of the Policy Council with the County Board, County Superintendent, and HSEL Executive Director.

5. Call the meeting to order on time, follow the agenda, and clarify the business at hand at all times.

6. Establish a quorum during Executive Committee and Policy Council meetings.

7. Provide leadership to assure that debates are confined to the question at hand and ensure that personal comments are avoided.

8. Remain calm and deal fairly with all sides, regardless of personal opinion.

9. Appoint members to ad hoc committees if an election cannot be held.

10. Appoint members to temporarily assume duties of absent officers.

11. Provide monthly reports to the Policy Council.

12. Facilitate Public Comment Procedures.

13. Ensure that committees function appropriately by communicating with the committee chairpersons at the regularly scheduled Executive Committee meetings.

14. Reschedule established meeting dates with mutual agreement of the HSEL Executive Director in accordance with Article X, Section 1.

15. Act as an ex officio (non-voting) member of committees.

16. Attend the County Board meeting in the absence of the Vice Chairperson, assuming the roles and responsibilities of the Policy Council Representative to the County Board and County Superintendent.

SECTION 3: Vice Chairperson *(majority of votes)*

The Vice Chairperson shall:

1. Assume all duties of the Chairperson in his or her temporary absence.

2. Serve as Chairperson of the Planning and Development Committee.

3. Serve as the Policy Council Representative to the County Board.

4. Work with staff to prepare a written report regarding County Board and County Superintendent actions and discussions related to Head Start and Early Head Start and present the report at the regularly scheduled Policy Council meeting.

5. Attend monthly meetings with the County Board and County Superintendent and present a report to the County Board and County Superintendent regarding Policy Council actions, training, special events, etc.

6. Provide assistance to the Corresponding Secretary at his or her request or when deemed necessary by the Chairperson.

7. Communicate with absent representatives to encourage their active participation.

8. Assume the duties of the Corresponding Secretary if the Recording Secretary is absent.

9. Complete any additional duties as assigned by the Policy Council Chairperson.

SECTION 4: Treasurer *(majority of votes)*

The Treasurer shall:

1. Review, monitor, and present monthly Treasurer's Report, LACOE Budget, and Quarterly Cost Summary to the Policy Council.

2. Act as Chairperson in the absence of Chairperson, Vice Chairperson, and Parliamentarian.

3. Attend the County Board meeting in the absence of the Vice Chairperson and Chairperson, assuming the roles and responsibilities of the Policy Council Representative to the County Board.

4. Perform other duties as assigned by the Chairperson.

SECTION 5: Recording Secretary

The Recording Secretary shall:

1. Receive training prior to the first Policy Council meeting following elections.

2. Record the minutes in writing of each Policy Council and Executive Committee meeting and provide his or her notes to the designated Governance Services staff immediately following the meeting.

3. Verify by signature the approved meeting minutes.

4. Perform other duties as assigned by the Chairperson.

SECTION 6: Corresponding Secretary

The Corresponding Secretary shall:

1. Be responsible for all Policy Council correspondence.

2. Enforce the Policy Council's attendance policy and procedures.

3. Assist LACOE staff with sign-in sheets.

4. Assume all duties of the Recording Secretary in his or her temporary absence.

5. Request assistance from the Vice Chairperson when deemed necessary.

6. Perform other duties as assigned by the Chairperson.

SECTION 7: Sergeant-at-Arms

The Sergeant-at-Arms shall:

1. Maintain order as directed by the Chairperson.

2. Lead the Pledge of Allegiance and the moment of silence.

3. Be responsible for counting votes.

4. Perform other duties as assigned by the Chairperson.

SECTION 8: Parliamentarian

The Parliamentarian shall:

1. Be a second-year or third-year Policy Council member whenever possible.

2. Act as Chairperson in the absence of the Chairperson and Vice Chairperson.

3. Assist in the resolution of potential parliamentary problems.

4. Be well informed on Policy Council bylaws and assist the Chairperson in interpreting them when necessary.

5. Assist the Chairperson and the Policy Council in interpreting *Robert's Rules of Order*, the Ralph M. Brown Act, and all other appropriate procedures for conducting meetings.

6. Consult with staff if assistance is needed.

7. Perform other duties as assigned by the Chairperson.

In the event the Parliamentarian is not available, the Program Manager or Consultant, Governance and Parent Development or delegated staff may provide guidance.

SECTION 9: LACOE ~~Parent Teacher Association (PTA) President~~ School Readiness Advocate

The LACOE ~~PTA President~~ School Readiness Advocate shall:

1. Serve as Chairperson of the Education and Transition Committee.

2. ~~Attend PTA/Head Start collaboration meetings.~~ Support~~s~~ children and families in building the skills they need to be ready for school.

3. Ensure family voices are included when planning activities and goals that help children succeed.

4. Give input on school readiness goals and activities.

5. Encourage family involvement in children's learning at home and in the program.

6. Share family perspectives to help improve learning experiences.

~~7. Present a monthly report to the Policy Council on PTA items related to Head Start goals and objectives.~~

ARTICLE X: Policy Council Meetings

SECTION 1: Regular Meetings

The regular meeting of the Policy Council shall be on the second Tuesday of each month. If that day is a holiday, the meeting shall be rescheduled to another day in the month by the Chairperson, in agreement with the HSEL Executive Director. The Executive Director, in agreement with the Chairperson, may reschedule Policy Council meetings if scheduling conflicts arise that may affect the ability of Policy Council members to attend. If the Policy Council does not establish a quorum, the Policy Council members in attendance may reschedule the Policy Council meeting at a mutually agreed upon date.

SECTION 2: Regular Meeting During a Declared Emergency

Regular meetings will be held even when a declared emergency prevents in-person meetings and requires meetings to be held by teleconference, telephonically, or otherwise.

SECTION 3: Special Call Meetings

The HSEL Executive Director may call a Special Call meeting when necessary with notification to the Policy Council Chairperson or a majority of the Executive Committee. A Special Call meeting may also be called by a majority of the Policy Council. Written notice or telephone contact shall be made to the Policy Council members and posted in the LACOE Office at least 24 hours prior to any Special Call meeting. Special Call meetings shall follow the Ralph M. Brown Act.

SECTION 4: Quorum

Quorum shall be 25 percent of the active voting membership ~~of the voting Policy Council members who have a child currently enrolled in the program or are parents/legal guardians/primary caregivers of a former Head Start or Early Head Start child.~~

SECTION 5: Meeting Procedures

Meetings shall be conducted in accordance with *Robert's Rules of Order, Newly Revised*. Meetings shall be limited to a reasonable period of time. Upon request or agreement of the Policy Council, staff consultation and input may be given.

The Policy Council uses one of two methods to vote:

1. A show of hands or voting paddles
2. Roll call vote ~~(records how each DA votes)~~

SECTION 6: Public Comment

There shall be 15 minutes allotted at each meeting for Public Comment. Individuals wishing to address the Policy Council have three minutes to speak. (*reference Public Comment Procedures)*

SECTION 7: Procedures for Hiring LACOE Head Start ~~or Early Head Start~~ Employees

Members of the Policy Council will participate in the decisions regarding the employment of program staff by participating on selection interview panels for LACOE Head Start and Early Learning Division position vacancies. Interviews will proceed even if the parent member

confirmed to participate on the interview panel is unable to attend on the day of the interview. Note: The Policy Council does not participate in the approval/disapproval of the hiring of staff. *(Reference Policy Council Governance: Personnel SOP)*

Policy Council members who are hired by LACOE or any Head Start ~~or Early Head Start~~ Delegate Agency shall resign and a new member will be elected.

Policy Council members who have a relative, family member, or significant other who is hired by LACOE or any Head Start ~~or Early Head Start~~ Delegate Agency shall resign and a new member will be elected.

Policy Council members who have a relative, family member, or significant other who is an applicant for a position at LACOE shall not participate in the interview process related to the position vacancy.

ARTICLE XI: Policy Council Subcommittees

SECTION 1: Policy Council Subcommittees

The Policy Council shall have the following subcommittees:

1. Executive Committee (eight members). Meetings are held on the first Tuesday of the month and before monthly Policy Council meetings.

2. Education and Transition Committee (eight members). Meetings are held on the fourth Wednesday of the month.

3. Planning and Development Committee (eight members). Meetings are held on the fourth Tuesday of the month and as needed.

Committee tasks and functions are reviewed by each committee and approved by the Policy Council.

SECTION 2: Special Call Committee Meetings

Special Call subcommittee meetings may be called by the Program Manager or Consultant Governance and Parent Development, the Committee Administrative Sponsor, the Chairperson, and/or by written request from a minimum of three committee members with the knowledge of the

Administrative Sponsor. Special Call meetings require 24 hours' advance notice, written or verbal, to the Program Manager, Governance and Parent Development.

SECTION 3: Subcommittee Responsibilities

Subcommittee members will receive training at the first meeting in January. The committee will elect a Vice Chairperson and Recording Secretary and will review the committee tasks and functions and standing rules. Subcommittee meetings are not subject to the Ralph M. Brown Act. Subcommittee members will be trained to participate on interview panels for LACOE Head Start and Early Learning Division position vacancies.

1. Standing rules shall contain attendance, quorum requirements, and meeting dates and times.

2. Recommendations or changes to the committee tasks and functions and Standing Rules will be submitted to the Executive Committee. The Executive Committee will review and forward all recommendations to the Policy Council for approval.

3. Committees may request and receive assistance in the performance of their duties from paid consultants or other paid resources, pending Policy Council, County Board, and County Superintendent approval. Every effort should be made to obtain such services on a non-federal match basis first.

SECTION 4: Ad Hoc Committees

1. The Policy Council may appoint an ad hoc committee to help the Policy Council or the HSEL Executive Director on a particular project. The ad hoc committee is a temporary committee with a clear purpose and end date.

2. The committee will submit their results or recommendation to the Policy Council upon conclusion.

SECTION 5: Voting

Committees shall vote in accordance with each committee's standing rules.

SECTION 6: Committee Meeting Minutes

1. Approved minutes of each committee meeting shall be submitted to the Program Manager or Consultant, Governance and Parent Development, following the meeting in which they are approved.

2. Only approved committee minutes shall be distributed outside the committee.

SECTION 7: Recommendations

Designated LACOE staff will work with the Executive Committee and the HSEL Executive Director to forward recommendations under the jurisdiction of the Policy Council per 45 CFR 1301 and the Head Start Act to be placed on the Policy Council agenda for approval. A written recommendation, including background information, will be provided to the Policy Council. The Executive Committee and LACOE staff will provide additional information or clarification for members if needed.

ARTICLE XII: Parliamentary Authority

The Policy Council will use *Robert's Rules of Order* to ensure meetings are run efficiently and fairly unless special rules are adopted within these bylaws.

ARTICLE XIII: Conference Attendance or Travel

SECTION 1: Conference Attendance or Travel

1. Policy Council members interested in conference travel approved by LACOE must have a completed Statement of Intent for Conference Attendance Form on file. Completed Intent Forms will be reviewed by staff to determine if members meet the conference travel criteria.

2. The HSEL Executive Director may select one or more Policy Council members to attend conferences or trainings according to the pre-approved budget. When possible, Policy Council members who are parents, legal guardians, or primary caregivers of children currently enrolled in the program will be given priority for conference travel over Former Parent Community Representatives or Head Start Mentors.

3. Executive Committee members will be prioritized for advocacy-related conference travel.

4. Members of the Education and Transition Committee will be prioritized to attend School Readiness/Early Childhood Education conferences and events ~~attend the California State Parent-Teacher Association (PTA) Convention.~~

5. Members attending conferences shall adhere to all Policy Council bylaws, procedures, Standards of Conduct, and travel protocol. Members who have accepted to attend a conference must notify Governance Services staff if they are unable to travel and air travel must be cancelled. Members who do not provide three weeks' advance notice may not be eligible to attend other conferences for the remainder of the program year.

Conference travel criteria are as follows:

1. Member shall submit a completed Intent Form to be kept on file.

2. Conference supports roles and responsibilities of member.

3. Conference supports family goals and objectives of member.

4. Member has no outstanding claims or reports.

5. Member has proper identification (for air travel).

6. Member has followed travel procedures for prior approved travel.

7. Member shall attend no more than two conferences per year, unless designated by the HSEL Executive Director.

ARTICLE XIV: Amendment of Bylaws

Members will receive proposed amendments for a first reading. The first reading shall occur at the meeting prior to voting on the proposed amendment(s).

Amendments to these bylaws shall be approved by a two-thirds vote of an established quorum.

All policy amendments shall be approved by the County Board and County Superintendent.

ARTICLE XV: Dispute Resolution Procedures (Board Policy 5148.4, approved on June 15, 2021)

SECTION 1: BACKGROUND

LACOE, the County Board or its authorized agent, the County Superintendent or his/her authorized agent, and the Policy Council or its authorized agent, are encouraged to resolve any dispute arising between them, falling within the scope of 45 CFR 1301.6 and the Head Start Act, amicably and reasonably without resorting to these formal Dispute Resolution Procedures.

Disputes may occur among or between:

1. The County Board and the Policy Council.

2. The County Superintendent and the Policy Council.

3. The County Superintendent and County Board (where both the County Superintendent and County Board are jointly responsible for decision-making in a particular instance as identified herein).

Disputes regarding LACOE personnel issues shall be resolved under the County Superintendent's Policy and are not subject to these procedures. This Dispute Resolution Procedure may be invoked only after all administrative procedures in the Head Start Personnel Policies Addendum have been fully exhausted.

Collective Bargaining Disputes: The County Superintendent is responsible for LACOE employee unions. Delegate agencies are responsible for collective bargaining and unions that represent the employees of the specified delegate agency.

SECTION 2: DEFINITIONS

Authorized Agents: The authorized agents for LACOE are the County Board and County Superintendent. The County Board and County Superintendent may authorize other executive cabinet members to act as representative in the Dispute Resolution Process as appropriate. The authorized agent for the Head Start Policy Council shall be the Chairperson of the Council.

Dispute Resolution Group: A group comprised of five (5) persons who will meet and confer in good faith to resolve the dispute. At minimum a non-Executive Committee Policy Council member must be included in the group.

SECTION 3: PROCEDURES FOR RESOLUTION OF DISPUTES/IMPASSES

Dispute Statement: A written statement describing in detail the substance of the dispute and the parties' respective positions. Dispute statements will not limit either party's right to identify additional relevant issues at any time or waive, prejudice, or limit either party's rights with respect to any issues.

Impasse: A point where no further progress can be made or agreement reached.

Head Start Personnel Policies Addendum: A document that describes personnel-related practices required by Title 45 Code of Federal Regulations specific to the Head Start/Early Head Start programs and not addressed in the County Board Policies.

1. Resolution through Authorized Agents

    A. Within five (5) working days from the existence of a known dispute at impasse, a Dispute Statement, initiated by either the County Board, the County Superintendent, or the Policy Council, will be submitted to the other authorized agents for review.

    B. The County Board, County Superintendent, and Policy Council, through their respective authorized agents, shall attempt through good faith discussions to resolve the dispute within fifteen (15) working days after receiving the Dispute Statement.

    C. If parties' respective authorized agents cannot reach a decision after the close of fifteen (15) working days, the agents shall follow the process outlined in Section 3.2: Decision through Dispute Resolution.

2. Decision through Dispute Resolution

    A. A Dispute Resolution Group, comprised of five (5) persons, shall meet, deliberate, and resolve the matter in accordance with the procedure set out in this section. The Dispute Resolution Group consists of the following:

        (1) Parties' authorized agents (County Board Liaison, County Superintendent or Chief Education Officer, Policy Council Chairperson). (1st, 2nd, and 3rd Panel Members)

        (2) One panel member selected from the Council's voting membership by the Council's Executive Committee, but who may not be a member of the Council's Executive Committee. (4th Panel Member)

(3) One panel member selected in accordance with 2.B. (5th Panel Member)

All panel members should be selected based on their considered fairness and impartiality. The selected panel members may not be paid for rendering services as panel members; however, they may receive travel and child care reimbursement should the party's policies allow for such reimbursement.

B. The four (4) panel members shall convene within five (5) working days to select the fifth (5th) panel member from the "Dispute Resolution/Designated Reviewer" list. Individuals for the list can be drawn from San Diego, Orange, Riverside, Ventura, and San Bernardino County Head Start Grantee agencies. On the last day of the five (5) days, if the panel members have not selected the fifth member, they shall conduct a lottery of the names of personnel from this list. The selection of the fifth member by lottery shall be final.

C. All five (5) members of the Dispute Resolution Group shall convene no later than fifteen (15) working days following notification of appointment of all members. In the event a panel member cannot continue participation in the Dispute Resolution Group for any reason, a replacement panel member shall not be provided or allowed. The Dispute Resolution Group shall meet during the subsequent fifteen (15) working days to resolve the dispute and reach a decision. A decision shall be supported by a three-person majority.

D. The findings of the Dispute Resolution Group shall be binding upon the County Board, County Superintendent, and Policy Council unless review by LACOE's Office of General Counsel indicates that such findings violate federal or state laws.

3. Disputes between the County Superintendent and the County Board (not including disputes involving the Policy Council)

The County Superintendent and County Board will endeavor to resolve all disputes on matters where they have shared responsibility. They will develop procedures for dispute resolution, including the use of a mediator and, if necessary, an arbitrator. Any decision made by an arbitrator is final and binding upon both parties.

SECTION 4: MEDIATION

If the Dispute Resolution Group cannot come to a finding with a three-member majority, the Group will request the assistance of a mediator. The Group will review recommendations of prospective mediators and with a three-member majority, select the mediator.

A mediator must be selected from outside LACOE, be knowledgeable about the Head Start Act, understand the roles and responsibilities of the parties under the law and regulations, have experience, and be considered fair and impartial. If the Group cannot reach a three-member majority in the selection of a mediator, they shall conduct a lottery of the names of personnel from the "Dispute Resolution/Designated Reviewer" list.

1. The Dispute Resolution Group must select a mediator with a three-member majority of the Group within ten (10) working days of the finding of the Group that resolution is not possible.

2. The Group will meet with the mediator and each party will have the opportunity to present its basis for its original decision leading to the dispute/impasse. The mediator will work with the Group to determine if a three-member majority can resolve the dispute/impasse. Decisions at the Dispute Resolution Group, mediator, or arbitrator levels may not be arbitrary, capricious, or illegal.

3. If the Group cannot reach a three-member majority resolving the dispute, the Group will then move to arbitration.

SECTION 5: ARBITRATION

The Dispute Resolution Group must select an arbitrator to hear the dispute from all parties if no resolution is reached after the mediation period. An arbitrator must be selected from outside LACOE, be knowledgeable about the Head Start Act, understand the roles and responsibilities of the parties under the law and regulations, have experience, and be considered fair and impartial.

1. The Dispute Resolution Group must select an arbitrator with a three-member majority of the Group within ten (10) working days of the finding that the mediator and Group resolution is not possible. If the Group cannot reach a three-member majority in the selection of an arbitrator, they shall conduct a lottery of the names from the "Dispute Resolution/Designated Reviewer" list.

2. Within five (5) working days of the selection of the arbitrator, the Group will meet with the arbitrator, and each party will have the opportunity to present its basis for its original decision leading to the dispute/impasse. The arbitrator will work with the Group to

determine if a three-member majority can resolve the dispute/impasse. If no resolution is possible, the arbitrator will review all of the information presented and within five (5) working days present his/her decision in the dispute/impasse.

3. The decision of the arbitrator is final and binding upon all parties unless determined to be illegal by LACOE's General Counsel. Should LACOE's General Counsel determine the arbitrator's decision is illegal, the arbitrator will be provided with General Counsel's reasoning and legal references. The arbitrator will then review the dispute/impasse issue and make a second decision in the dispute/impasse case. Decisions at the Dispute Resolution Group, mediator, or arbitrator levels may not be arbitrary, capricious, or illegal. The arbitrator's decision is final.

Resources:

[This section left blank intentionally]



Revisions to Policy Council (PC) Bylaws

Los Angeles County Office of Education

HEAD START



Summary of Revisions:

- Title Revision of the PTA Chairperson to School Readiness Advocate with updated position responsibilities
- Revisions to the policy for rescheduling Policy Council meetings
- Grammatical and terminology updates

Los Angeles County Office of Education

HEAD START

- Proposed revisions reviewed in detail with PC Executive Committee on March 3, 2026
- First reading with Policy Council on March 10
- Second reading with PC Executive Committee on April 7
- Second reading and approval by Policy Council on April 14, 2026



Thank you

Los Angeles County Office of Education

HEAD START

Item VII. Recommendations

C. Adoption of Board Resolution No. 73: Short-term Cash Loan to School Districts in Los Angeles County

The Superintendent recommends that the County Board adopt Board Resolution No. 73. This resolution, pursuant to Education Code (EC) Sections 42621 and EC 42622, is to allow the Superintendent to loan up to, but not to exceed, $5 million from the County School Service Fund to the various individual school districts in Los Angeles County experiencing cash-flow emergencies. Any use of this authorization is to provide a temporary "bridge loan" during fiscal year (FY) 2026-27 that addresses a school district's realized/projected cash short-fall that would otherwise cause a district not to meet an immediate financial obligation and that would negatively impact payroll processing for district employees.

Any school district requesting and approved for a LACOE bridge loan will be obligated to repay LACOE fully and with a prorated daily interest rate equivalent to the rate that would be otherwise accrued by funds held in the Los Angeles County Treasury. Repayment of cash by the borrowing district will be made from a regularly-scheduled apportionment from the State of California during FY 2026-27.

RESOLUTION
No. 73: 2026-2027
Short-term Cash Loans to School Districts in Los Angeles County

WHEREAS A School District within the jurisdiction of the Los Angeles County Superintendent of Schools/Los Angeles County Office of Education (LACOE) has identified a short-term emergency cash situation and has requested a temporary "bridge loan" from LACOE during FY 2026-27; and,

WHEREAS LACOE business services staff has verified and concurs with the negative cash projections and the amount requested of the requesting district; and,

WHEREAS Education Code (EC) Section 42621 allows "the county superintendent of schools of each county, with the approval of the County Board of Education, may make temporary transfers to any school district which does not have sufficient money to its credit to meet current operating expenses from the county school service fund, in such amounts and at such times as she deems necessary. Such transfers shall not exceed 85 percent of the amount of money accruing to the school district at the time of transfer. The amounts so transferred shall be repaid to the county school service fund prior to June 30 of the current year from any funds subsequently received by the school district"; and,

WHEREAS Repayment of any temporary "bridge loan" authorized by this resolution may be required during FY 2026-27 in conformance with EC 42622; and,

WHEREAS EC 42622 allows the county superintendent of schools, with approval of the County Board of Education, to "make an apportionment to a school district from the county school service fund conditional upon the repayment to the fund during the next succeeding fiscal year, of the amount apportioned to the district and shall, during the next succeeding fiscal year, transfer the amount of such apportionment from the general fund of the district to the county school service fund"; and,

WHEREAS The total of all loans by the Los Angeles County Superintendent of Schools, pursuant to this Resolution, cannot exceed $5 million;

NOW, THEREFORE, BE IT RESOLVED, that the Los Angeles County Board of Education, hereby authorizes the Los Angeles County Superintendent of Schools to loan to school districts who meet the criteria established above, a total amount not to exceed $5 million to be repaid with interest pursuant to this Resolution or EC Sections 42621 and EC 42622 as determined and agreed upon. Repayment date shall be no later than the next full principal apportionment payment date.

ADOPTED This 9th day of June 2026 by the Los Angeles County Board of Education, in Downey, California.

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

James Cross
Board President

Board Meeting – June 9, 2026

Item VIII. Informational Items

A. Governmental Relations

Dr. Duardo will provide an update on Governmental Relations

Board Meeting – June 9, 2026

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
June 9, 2026 - June 30, 2026

JUNE 2 **2026**

3:00 Board Meeting

Consent Rec: Adoption of Board Resolution No.71: Juneteenth, June 19, 2026

Rec: Approval of the Los Angeles County Board of Education Schedule, 2026-2027, Establishment of meeting times, future agenda items, follow up

Rec: Approval of First Reading and Adoption of Board Policy 5141.4 Child Abuse Prevention and Reporting

Closed Session

Interdistrict Attendance Appeals

1. Jace S. v. Lawndale ESD
2. Pfeiffer S. v. Las Virgenes USD
3. Wylie S. v. Las Virgenes USD
4. Keonna M. v. ABCUSD
5. Cove O. v. ABCUSD

JUNE 9 **2026**

3:00 Board Meeting

Public Hearing: Local Control and Accountability Plan (LCAP)

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)

Public Hearing: 2026-27 Proposed Budget

Rpt: Local Control and Accountability Plan (LCAP) for Educational Programs

Rpt: Los Angeles County Office of Education's Proposed Budget 2026-27 (Enclosure)

Rpt: Report on Policies

Consent Rec: Approval of Annual Distribution of United States Forest Reserve and Flood Control Funds

Recommendation/Public Hearing: Adopt the Superintendent's Recommendation to Approve the Material Revision to the Charter of Magnolia Science Academy 5

~~**Rec:** Approval of First Reading of Policies~~

Rec: Approval of HSELD Policy Council Bylaws with Attached Staff Report

Rec: Adoption of Board Resolution No. 72: Short-term Cash Loan to School Districts in Los Angeles County – ***BS***

Interdistrict Attendance Appeals

~~1. Mariia S. v. LAUSD~~
~~2. Genesis L. v. LAUSD~~
~~3. Zane J. v. ABCUSD~~
~~4. Branden C. v. ABCUSD~~
~~5. Isaac L. v. El Monte UHSD~~
~~6. Layla V. v. El Rancho USD~~
~~7. Matthew M. v. El Rancho USD~~
~~8. Samantha L. v. El Rancho USD~~
~~9. Lendy G. v. El Rancho USD~~
~~10. Zarapheena B. v. Inglewood USD~~
~~11. Cindy C. v. Inglewood USD~~
~~12. Alicia C. v. LAUSD~~
~~13. Kailan O. v. LAUSD~~
~~14. Stacy G. v. LAUSD~~
~~15. Leo H. v. LAUSD~~
~~16. Julian D. v. LAUSD~~
~~17. Ryder S. v. LAUSD~~
~~18. Chriss S. v. LAUSD~~
~~19. Christian S. v. LAUSD~~

~~**Expulsion Appeal**~~

~~1. Case No. 2526-0005 v. Bellflower USD~~

JUNE 16 **2026**

3:00 Board Meeting

Rpt: Local Control Funding Formula (LCFF) Local Indicators Report

~~**Rpt:** 2025-26 Annual Report of Performance Data for LACOE-Operated Educational Programs with Attached Staff Report~~

Rpt: Los Angeles County Office of Education – County Office System of Support Annual Summary Report

Consent Rec: Adoption of Board Resolution No.__: 2026-27 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***

Rec/Public Hearing: Adopt the Superintendent's Recommendation to Approve/Deny the Appeal of Denied Renewal for Alain Leroy Locke College Preparatory Academy

Rec: Approval of Second Reading and Adoption of Policies

Rec: Adoption of Local Control Accountability Plan (LCAP)

Rec: Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA)

Rec: Adoption of 2026-27 Proposed Budget

Rec: Approval of California Schools Boards Association (CSBA) Golden Bell Award Submissions

Rec: 2024-25 Year in Review

Rec: Approval of First Reading of Policies

Rec: Approval of Additional Program: Equity and Access and Establishment of One (1) Coordinator III Position (Part O, Entrepreneurial Program)

Interdistrict Attendance Appeals

~~1. Isis T. v. LAUSD~~
~~2. Yosvanny L. v. LAUSD~~
~~3. Grayson L. v. LAUSD~~
~~4. Isarel M. v. LAUSD~~
~~5. Carlos G. v. LAUSD~~
~~6. Aldo N. v. Inglewood USD~~
~~7. Abigail S. v. Inglewood USD~~
~~8. Zachary B. v. Inglewood USD~~
~~9. Jaylnn P. v. Inglewood USD~~
~~10. Abel V. v. Inglewood USD~~
~~11. Mario P. v. Inglewood USD~~
~~12. Alaya E. v. ABCUSD~~
~~13. Valentina G. v. ABCUSD~~
~~14. Kayden L. v. ABCUSD~~
~~15. Cooper A. v. Long Beach USD~~
~~16. Giovanni C. v. Long Beach USD~~
~~17. Melody H. v. Long Beach USD~~
~~18. Abraham R. v. Long Beach USD~~
~~19. Hanson T. v. Long Beach USD~~
~~20. Lailah H. v. Long Beach USD~~
~~21. Clayton C. v. Pasadena USD~~
~~22. Maya P. v. Pasadena USD~~
~~23. Teddi M. v. Pasadena USD~~
~~24. Harry T. v. Pasadena USD~~
~~25. James T. v. Pasadena USD~~
~~26. Riyah J. v. Azusa USD~~
~~27. Aliyah C. v. West Covina USD~~
~~28. Alyssa C. v. West Covina USD~~
~~29. Abigail L. v Whittier UHSD~~
~~30. Crystal L. v. San Gabriel USD~~
~~31. Aiden C. v. Little Lake City SD~~
~~32. Christopher I. v. Saugus Union SD~~
~~33. Oliver R. v. LAUSD~~
~~34. Mudaser S. v. LAUSD~~

JUNE 16 CONTINUED **2026**

Interdistrict Attendance Appeals Cont.

~~35. Kataleya D. v. LAUSD~~
~~36. Isla D. v. LAUSD~~
~~37. Quinn K. v. LAUSD~~
~~38. Elroy S. v. LAUSD~~
~~39. Adelinne A. v. LAUSD~~
~~40. Quinn C. v. LAUSD~~
~~41. Esperanza L. v. LAUSD~~
~~42. Lua S. v. LAUSD~~
~~43. A'mahni B. v. LAUSD~~
~~44. Julian G. v. LAUSD~~
~~45. Johnny A. v. LAUSD~~
~~46. Ramsey R. v. LAUSD~~
~~47. David H. v. LAUSD~~
~~48. Isaac R. v. LAUSD~~
~~49. Cash A. v. LAUSD~~
~~50. Margaux K. v. LAUSD~~
~~51. Zachary L. v. LAUSD~~
~~52. Graciela S. v. LAUSD~~
~~53. Joshua K. v. LAUSD~~
~~54. Matteo L. v. LAUSD~~
~~55. Mikailee S. v. LAUSD~~
~~56. Duncan K. v. LAUSD~~
~~57. Orion S. v. LAUSD~~
~~58. Ryder S. v. LAUSD~~
~~59. Lily R. v. LAUSD~~
~~60. Audrey R. v. LAUSD~~
~~61. Prince P. v. LAUSD~~
~~62. Cash S. v LAUSD~~
~~63. December E. v. LAUSD~~
~~64. Daniel S. v. LAUSD~~
~~65. Jack B. v. LAUSD~~
~~66. Declan M. v. LAUSD~~
~~67. Jose C. v. LAUSD~~
~~68. Brianna M. v. LAUSD~~
~~69. Mia M. v. LAUSD~~
~~70. Minami T. v. LAUSD~~
~~71. Khloe V. v. LAUSD~~
~~72. Aiden H. v. LAUSD~~
~~73. Carlos C. v. LAUSD~~
~~74. Jay E. v. LAUSD~~
~~75. Makua M. v. LAUSD~~
~~76. Selene A. v. LAUSD~~
~~77. Joey A. v. LAUSD~~
~~78. Dream S. v. LAUSD~~
~~79. Drasi S. v. LAUSD~~
~~80. Hunter H. v. LAUSD~~
~~81. Hudson H. v. LAUSD~~
~~82. Elija M. v. LAUSD~~
~~83. Lorenzo R. v. LAUSD~~
~~84. Kusha V. v. LAUSD~~
~~85. Nika V. v. LAUSD~~
~~86. Dylan F. v. LAUSD~~
~~87. Emilio F. v. LAUSD~~
~~88. Hlib S. v. LAUSD~~
~~89. Vira S. v. LAUSD~~
~~90. Leoni S. v. LAUSD~~
~~91. Solana S. v. LAUSD~~
~~92. Michael M. v. LAUSD~~
~~93. Mathew M. v. LAUSD~~
~~94. Bryan M. v. LAUSD~~
95. ~~Isabelle G. v. LAUSD~~

JUNE 16 CONTINUED **2026**

Interdistrict Attendance Appeals Cont.

~~96. Rebecca G. v. LAUSD~~
~~97. Jenelle M. v. LAUSD~~
~~98. Julianna M. v. LAUSD~~
~~99. Mikaela G. v. LAUSD~~
~~100.Aiden G. v. LAUSD~~
~~101.Robert S. v. LAUSD~~
~~102.Aldo S. v. LAUSD~~
~~103.Lorenzo S. v. LAUSD~~
~~104.Avaiya P. v. LAUSD~~
~~105.Aria P. v. LAUSD~~

Expulsion Appeal

Case No. 2526-0005 v. Bellflower USD

June 19, 2026: Juneteenth Day

LOS ANGELES COUNTY
BOARD OF EDUCATION

MEETING CALENDAR
July 14, 2026 - June 30, 2027

JULY 14 **2026**

3:00 Board Meeting

Presentation: Recognition of Mr. James Cross Leadership as Board President, 2025-26

Presentation: Organizational Meeting – Nominations/Elections and Seating of 2026-27 Los Angeles County Board of Education Officers

Presentation: Recognition of County of Los Angeles Probation Department and Partnership with the Los Angeles County Office of Education - Probation Services Week, July _-_, 2026

Rpt: Uniform Complaint Procedure Quarterly Report for Educational Programs, April 1 to June 30, 2026

Rpt: Update on the Business Enhancement System Transformation (BEST) Project

Consent Rec: Approval to Direct Superintendent to Designate Panel Member under Ed Code § 44944(b)

Rec: Approval of Board Member Annual Stipend Compensation Adjustment in Accordance with Education Code Section 1090(g)

Rec: Board Audit Committee—Public Representatives Confirmation

Interdistrict Appeals

1. Eileen T. v. Azusa USD
2. Vardan D. v. LAUSD
3. Valerie G. v. LAUSD
4. Ruben A. v. Covina -Valley USD
5. Ruby G. v. Azusa USD
6. Derek E. v. Azusa USD
7. Julia L. v. Azusa USD
8. Miguel P. v. Azusa USD
9. Alondra S. v. Azusa USD
10. Kaia D. v. Azusa USD
11. Xiomara R. v. Azusa USD
12. Zoe S. v. Azusa USD
13. Dani V. v. Azusa USD
14. Tim C. v. Azusa USD
15. Ezra T. v. Azusa USD
16. Rahi R. v. Azusa USD
17. Laila H. v. Azusa USD
18. Julian O. v. Azusa USD
19. TinaMarie F. v. Azusa USD
20. Alena R. v. Azusa USD
21. Natalie A. v. Azusa USD
22. Conrad S. v. Azusa USD
23. Luka D. v. Azusa USD
24. Alejandro T. v. Azusa USD
25. Jaxton C. V. Azusa USD
26. Penny Z. v. San Gabriel USD
27. Austin T. v. San Gabriel USD
28. Audery T. v. San Gabriel USD
29. Kareem I. v. ABCUSD
30. Simon K. v. ABCUSD
31. Jailen E. v. Long Beach USD
32. Chris M. v. Long Beach USD
33. Brooklyn V. v. Long Beach USD
34. Jayden C. v. Long Beach USD
35. Emmy B. v. Inglewood USD
36. Kently J. v. Inglewood USD
37. Leon J. v Inglewood USD

JULY 14 CONTINUED **2026**

Interdistrict Appeals Continued

38. Marx J. v Inglewood USD
39. Najwa J. v. Inglewood USD
40. Delilah R. v. Inglewood USD
41. De'Angelo r. v. Inglewood USD
42. Jiselle B. v. El Rancho USD
43. Madelyn O. v. El Rancho USD
44. Evsar S. v. Bonita USD
45. Keoni C. v. Hacienda La Puente USD
46. Jayden M. v. Charter Oak USD
47. Bailey B. v. El Segundo USD
48. Benjamin B. v. El Segundo USD
49. Kevin C. v. El Monte UHSD
50. Sebastian T. v. East Whittier City SD
51. Mark E. v. Glendora USD
52. Brianna C. v. Pasadena USD
53. Elle C. v. LAUSD
54. Ethan K. v. LAUSD
55. Raya V. v. LAUSD
56. Peyton N. v. LAUSD
57. Allyson C. v. LAUSD
58. Mia S. v. LAUSD
59. Matthew G. v. LAUSD
60. Dylan M. v. LAUSD
61. Violet F. v. LAUSD
62. Flavio D. v. LAUSD
63. Jayden N. v. LAUSD
64. Stefan M. v. LAUSD
65. Destiny R. v. LAUSD
66. Isaiah V. LAUSD
67. Ethan C. v. LAUSD
68. James P. v. LAUSD
69. Judea C. v. LAUSD
70. Emma J. v. LAUSD
71. Jayden N. v LAUSD
72. Sandra C. v. LAUSD
73. Maison V. v. LAUSD
74. Dean D. v. LAUSD
75. Luke K. v. LAUSD
76. Kelly C. v. LAUSD
77. Isaiah F. v. LAUSD
78. Brooklyn W. v. LAUSD
79. Allen I. v. LAUSD
80. Sean C. v. LAUSD
81. Mariah M. v. LAUSD
82. Jayda G. v. LAUSD
83. Bella R. v. LAUSD
84. Anthony C. v. LAUSD
85. Nefeli H. v. LAUSD
86. Zephyr P. v. LAUSD
87. Justin M. v. LAUSD
88. Hunter N. v. LAUSD
89. Kelinda G. v. LAUSD
90. Wynn F. v. LAUSD
91. Gianna D. v. LAUSD
92. Ayden R. v. LAUSD
93. Jose L. v. LAUSD
94. Addison W. v. LAUSD

JULY 14 CONTINUED **2026**

Interdistrict Appeals Continued

95. Michael G. v. LAUSD
96. Emery B. v. LAUSD
97. Mateo C. v. LAUSD
98. Ziyeire V.v. LAUSD
99. D'Angelo C. v. LAUSD
100. Nellie S. v. LAUSD
101. Samuel C. v. LAUSD
102. Julian S. v. LAUSD
103. Aleshka Z. v. LAUSD
104. Angelica T. v. LAUSD
105. Alessandra B. v. LAUSD
106. Lucia B. v. LAUSD
107. Jonathan M. v. LAUSD
108. Sofia M. v. LAUSD
109. Lachlan T. v. LAUSD
110. Euan-Gabriel T. v. LAUSD
111. Ah'Layah M. v. LAUSD
112. Iden S. v. LAUSD
113. A'viona M. v. LAUSD
114. A'daysha W. v. LAUSD
115. A'mauriay W. v. LAUSD
116. Asad S. v. LAUSD
117. Korinne B. v. LAUSD
118. Olaitan B. v. LAUSD
119. Cesar G. v. LAUSD
120. Noemi G. v. LAUSD
121. Oscar P. v. LAUSD
122. Joey P. v. LAUSD

Expulsion Appeal

1. Case No. 2526-0004 v. LAUSD
2. Case No. 2526-007 v. Bellflower USD
3. Case No. 2526-008 v. LAUSD

JULY 21

3:00 Board Meeting

Interdistrict Appeals

1. Janell S. v. LAUSD
2. Jaspreet T. v. Paramount USD
3. Andrew R. v. Charter Oak USD
4. Isabella M. v. Charter Oak USD
5. Arya C. v. Charter Oak USD
6. Elisa O. v. Compton USD
7. Nicholas B. v. Compton USD
8. Isaiah J. v. ABCUSD
9. Calie M. v. Inglewood USD
10. Francesca D. v. Inglewood USD
11. Everett L. v. Inglewood USD
12. Sebastian R. v. Inglewood USD
13. Giselle L. v. Inglewood USD
14. Abigail S. v. Inglewood USD
15. Asha A. v. Inglewood USD
16. Aiden C. v. Inglewood USD
17. Bryan C. v. Inglewood USD
18. Memphis F. v. Long Beach USD
19. Miguel R. v. Bassett USD
20. Eva G. v. Bassett USD
21. Layla G. v. Bassett USD
22. Elijah G. v. Azusa USD

JULY 21 CONTINUED **2026**

Interdistrict Appeals Cont.

23. Sofia P. v. Azusa USD
24. Ethan B. v. Azusa USD
25. Jayden C. v. Azusa USD
26. Leah Z. v. Azusa USD
27. Derrick S. v. Azusa USD
28. Khubilai T. v. Pasadena USD
29. Levi S. v. Pasadena USD
30. Kyrie N. v. Torrance USD
31. Sayed S. v. Torrance USD
32. Carmelo S. v. El Rancho USD
33. Olivia S. v. El Rancho USD
34. Nicholas v. v. Centinela Valley UHSD
35. Riyanshika B. v. LAUSD
36. Jayden G. v. LAUSD
37. Valentina T. v. LAUSD
38. Harlon L. v. LAUSD
39. Dylan R. v. LAUSD
40. Eli G. v. LAUSD
41. Derek L. v. LAUSD
42. Malachi H. v. LAUSD
43. Rosemary C. v. LAUSD
44. Oliver S. v. LAUSD
45. An-Yi K. v. LAUSD
46. Valerie T. v. LAUSD
47. Alaia S. v. LAUSD
48. Xavier G. v. LAUSD
49. King L. v. LAUSD
50. August H. v. LAUSD
51. Melie R. v. LAUSD
52. Kayla V. v. LAUSD
53. Kristen M. LAUSD
54. Rafael G. v. LAUSD
55. Oliver L. v. LAUSD
56. Chanel P. v. LAUSD
57. Liam G. v. LAUSD
58. Sadie O. v. LAUSD
59. Leonel A. v. LAUSD
60. Giuliana P. v. LAUSD
61. Eliza S. v. LAUSD
62. Manning C. v. LAUSD
63. Noah N. v. LAUSD
64. Giovanni S. v. LAUSD
65. Oluwateniolia A. v. LAUSD
66. Eliza P. v. LAUSD
67. Casey P. v. LAUSD
68. Aniya H. v. LAUSD
69. Xavier H. v. LAUSD
70. Henry D. v. LAUSD
71. Sofia D. v. LAUSD

AUGUST 4 **2026** 3:00 Board Meeting **Consent Rec:** Approval of Certification of Signatures - 2026-27 ~~**AUGUST**~~ ~~8:00 am – 1:00 p.m. County Board/Executive Cabinet Retreat – Natural History Museum~~ **AUGUST 11** 2:00 Study Session – Charter Schools 3:00 Board Meeting **Rpt:** 45-Days Budget Revision Report **Rec:** Approval of Adoption of Textbooks and Instructional Materials List for Educational Programs Schools **Rec:** Approval of Head Start and Early Learning Division Self-Assessment Improvement Plan with Attached Staff Report	**AUGUST 18** **2026** 3:00 Board Meeting **Consent Rec:** Adoption of Resolution No. __ Attendance Awareness Month – September 2026 **Consent Rec:** Approval of Board Resolution No. __ in Recognition of National Hispanic Heritage Month – September 2026 **Consent Rec:** Approval of Board Resolution No. __ in Recognition of Native American Day on September ___, 2026 **Consent Rec:** Approval of Board Resolution No. _ Proclaiming September as Suicide Prevention Awareness Month

SEPTEMBER 1 **2026**

3:00 Board Meeting

September 7, 2026: Labor Day

SEPTEMBER 8 **2026**

3:00 Board Meeting

Public Hearing (Time Certain 4 p.m.): On 2026-27 Textbooks and Instructional Materials Sufficiency in Educational Programs (10-month and 12-month schools)

Presentation: Learn and Earn Mentor Program Recognition

Consent Rec: Adoption of Board Resolution No. __ to Recognize Sunday, Sept _, 2027 to Saturday, Sept _, 2026 as National Community Schools Coordinators Appreciate Week (CAW) – ***CSI***

Consent Rec: Adoption of Board Resolution No. __: Clean Air Day

Rec: Recommendation for Adoption of Resolution No. ___ for 2026-27 Textbooks and Instructional Materials Sufficiency in Educational Programs (10-month and 12-month schools) with Attached Staff Report

Rec: Approval of the Head Start and Early Learning Division Carryover Request from 2021-22 to 2022-23 with Attached Staff Report

SEPTEMBER 15

2:00 Study Session – Charter Schools (Revocations)

3:00 Board Meeting

Presentation: Learn and Earn Mentor Program Recognition

Consent Rec/Bd. Res.: Adoption of Board Resolution No. : to Recognize October 12-18, 2026, as Week of the School Administrator in Los Angeles County

Consent Rec: Adoption of Board Resolution No. __ to Recognize October 2026 as Filipino American History Month

Consent Rec: Adoption of Board Resolution No. __ to Recognize October 25, 2026, as Larry Itliong Day

Consent Rec: Adoption of Board Resolution No. __ to Recognize October 2026 as National Bullying Prevention Month

Consent Rec: Adoption of Board Resolution No. __: Digital Citizenship Week, October 19 - 24, 2026

Consent Rec: Adoption of Board Resolution No. __: National Disability Employment Awareness Month, October 2026

Consent Rec: Adoption of Board Resolution No. __: National Dropout Prevention Month, October 2026

Consent Rec: Approval of Board Resolution No. _: Cybersecurity Month, October 2026

Consent Rec: Approval of Board Resolution No. ___ in Recognition of National Child Health Day on October 5, 2026

Consent Rec: Adoption of Board Resolution No. ___: United Against Hate Week

Consent Rec: Adoption of Board Resolution No. ____ in Recognition of Head Start Awareness Month, October 2026

Consent Rec: Approval of Board Resolution No. __: Breast Cancer Awareness Month, October 2026

Consent Rec: Approval of Board Resolution No. __: National Custodian Day, October 2, 2026

OCTOBER 6 **2026**	**OCTOBER 13** **2026**
3:00 Board Meeting **Rpt:** Report on Policies	3:00 Board Meeting **Presentation:** Week of the School Administrator in Los Angeles County **Consent Rec:** Adoption of Board Resolution No. _: 2026-27 GANN Limit – ***BS*** **Rec:** Approval of First Reading of Policies **Rec:** Approval of LACOE FY 2026-27 Unaudited Actuals Financial Reports **OCTOBER 20** 2:00 Study Session – Charter Schools (Renewal Data) 3:00 Board Meeting **Rpt:** Uniform Complaint Procedure Quarterly Report for Educational Programs, July 1 to September 30, 2026 **Consent Rec:** Adoption of Board Resolution No. __: National Homeless Youth Awareness Month, November 2026 **Consent Rec:** Adoption of Board Resolution No. __: California Sikh American Awareness and Appreciation Month, November 2026 **Consent Rec:** Approval of Board Resolution No. __ in Recognition of Native American Heritage Month, November 2026 **Consent Rec:** Approval of Board Resolution No. _: Project Management Day is November 5, 2026 **Rec:** Approval of Second Reading and Adoption of Policies

NOVEMBER 3 **2026**	**NOVEMBER 10** **2026**
3:00 Board Meeting *November 11, 2026: Veteran's Day* *November 25, 2026: In Lieu of Admission Day* *November 26, 2026: Thanksgiving Day* *November 27, 2026: The day after Thanksgiving Day*	3:00 Board Meeting **NOVEMBER 17** 3:00 Board Meeting **Rpt:** Update on the Business Enhancement System Transformation (BEST) Project **Rpt:** Williams Legislation 2026 Annual Report of Findings for the 2026-27 School Visits and Monitoring **Consent Rec:** Adoption of Board Resolution No. __: National Special Education Day, December 2, 2026 **Consent Rec:** Adoption of Board Resolution No. __: International Migrants Day, December 18, 2026 **Consent Rec:** Adoption of Board Resolution No. __: Computer Science Week: December 7-13, 2026 **Rec:** Approval of Head Start and Early Learning Division Community Assessment and Strategic Planning Update with Attached Staff Report **Rec:** LACOE 2026-27 State Legislative Agenda

DECEMBER 1 **2026**

3:00 Board Meeting

Rec: Approval of the School Plan for Student Achievement (Title I) for Educational Programs Schools 2026-27 with Attached Staff Report

December 24, 2026: Christmas Eve
December 25, 2026: Christmas Day
December 31, 2026: New Year's Eve

DECEMBER 8 **2026**

2:30 Board Audit Committee Meeting

3:00 Board Meeting

Rec: Annual Financial Report (AFR) for the Fiscal Year ended June 30, 2026 (Enclosure)

Rec: Approval of First Interim Report 2026-27 With Attached Staff Report (Enclosure)

DECEMBER 15

3:00 Board Meeting

Consent Rec: Adoption of Board Resolution No. __: Dr. Martin Luther King Jr. Day, January 18, 2027

Consent Rec: Adoption of Board Resolution No. __: Fred Korematsu Day of Civil Liberties and the Constitution (Education Code 37222.15), January 30, 2027

Consent Rec: Adoption of Board Resolution No. 20: National Human Trafficking Month, January 2027

Consent Rec: Adoption of Board Resolution No. ___: International Holocaust Remembrance Day

Rec: Approval of Head Start and Early Learning Division 2026-27 **State Programs** Continued Funding Application with Attached Staff Report

JANUARY 5 **2027**

3:00 Board Meeting

Consent Rec: Approval of Board Resolution No. _ to Recognize Religious Freedom Day January 16, 2027

January 1, 2027: New Year's Day
January 18, 2027: Martin Luther King, Jr. Day

JANUARY 12 **2027**

3:00 Board Meeting

Rpt: Uniform Complaint Procedure Quarterly Report for Educational Programs, October 1 to December ___, 2026

Rpt: Local Control and Accountability Plan Parent Engagement Update

Consent Rec: Approval of Nominees for the School Attendance Review Board (SARB)

JANUARY 19

3:00 Board Meeting

Presentation: Recognition of Head Start and Early Learning Division Golden Apple Awards

Rpt: Update on the Business Enhancement System Transformation (BEST) Project

Consent Rec: Adoption of Board Resolution No. __: National School Counseling Week, February ____, 2027

Consent Rec: Adoption of Board Resolution No. __: National African American History Month, February 2027

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

Consent Rec: Adoption of Board Resolution No._: EWeek – National Engineers Week is February 21-27, 2027

FEBRUARY 2 **2027**	**FEBRUARY 16** **2027**
3:00 Board Meeting	3:00 Board Meeting **Public Hearing:** Disposal of Textbooks and Instructional Materials for Educational Programs School Sites **Rpt:** Preview of 2026-27 Annual Report of Performance Data for LACOE-Operated Educational Programs **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: Read Across America Day, March 2, 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: Anniversary of Boston Massacre and Death of Crispus Attucks, March 5, 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: International Day for the Elimination of Racial Discrimination, March 21, 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: Farmworkers Day, March 29, 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: World Down Syndrome Day, March 21, 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: Arts Education Month in California / Youth Arts Month, March 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: National Nutrition Month, March 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: National Social Work Month, March 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: National Women's History Month, March 2027 **Consent Rec/Bd. Res**.: Adoption of Board Resolution No._: AI Literacy Day, March 27, 2027 **Rec:** Approval of Educational Programs 2026-27 Textbooks and Instructional Materials Disposal List
FEBRUARY 9 3:00 Board Meeting **Presentation:** Introduction of Head Start and Early Learning Division Policy Council Executive Members to the County Board of Education **Presentation:** Recognition of National School Counselors in Los Angeles County	
February 15, 2027: President's Day	

MARCH 2 **2027**	**MARCH 16** **2027**
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 2027 as Public Schools Month **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: Autism Awareness Day, April 2, 2027	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 28, 2027 as "Denim Day" at the Los Angeles County Office of Education **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: Dolores Huerta Day, April 10, 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: Armenian Genocide Remembrance Day, April 24, 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. __: National Child Abuse Prevention Month, April 2027 **Consent Rec/Bd. Res.:** Adoption of Board Resolution No. _: Recognizing Earth Day as April 22, 2027 **Consent Rec:** Adoption of Board Resolution No. __: National Arab American Heritage Month, April 2027 **Consent Rec:** Adoption of Board Resolution No._: National Apprenticeship Week (NAW), April 25-May 1, 2027 **Rec:** Approval of Second Reading and Adoption of Policies **Rec:** 2026-27 Annual Report of Performance Data for LACOE-Operated Educational Programs with Attached Staff Report **Rec:** Approval of Head Start/Early Head Start 2027-28 Consolidated Funding Application with Attached Staff Report
MARCH 9 3:00 Board Meeting **Rec:** Approval of First Reading of Policies **Rec:** Approval of Second Interim Report 2026-27 With Attached Staff Report (Enclosure)	
March 29, 2027: Farmworker's Day	

APRIL 6 **2027**
3:00 Board Meeting

APRIL 13
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, 2027

APRIL 20 **2027**
3:00 Board Meeting
Presentation: 2026-27 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 4, 2027, 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 17-21, 2027 as Classified School Employees Week in Los Angeles County
Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: May Day, May 1, 2027
Consent Rec: Adoption of Board Resolution No. __: to recognize May 12, 2027, as National School Nurse Day
Consent Rec: Adoption of Board Resolution No. __: to recognize May 1, 2026, as Inclusive Post Secondary Education Day
Consent Rec: Adoption of Board Resolution No. __: to recognize May 2027, as National Foster Care Month
Consent Rec: Adoption of Board Resolution No. __: Asian American and Pacific Islander Heritage Month, May 2027
Consent Rec: Adoption of Board Resolution No. __: to recognize May 22, 2027 as Harvey Milk Day
Consent Rec: Adoption of Board Resolution No. __: National Mental Health Month, May 2027
Consent Rec: Resolution No. __ to Recognize May 2027 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

MAY 4 **2027**
3:00 Board Meeting
Presentation: Day of the Teacher 2027
Presentation: History Day Awards 2027

May 31, 2027: Memorial Day

MAY 11 **2027**
3:00 Board Meeting
Presentation: Recognition of Classified School Employees Week
Presentation: Recognition of the 2027 Los Angeles County Regional Spelling Bee
Consent Rec: Approval of Los Angeles County Board of Education Institutional Memberships for the 2027-28 Fiscal Year

MAY 18
3:00 Board Meeting
Presentation: Recognition of 2026-27 Science and Math Competition and Other Events
Consent Rec: Adoption of Board Resolution No. __: LGBTQ Pride Month, June 2027
Consent Rec: Adoption of Board Resolution No. __: Immigrant Heritage Month, June 2027

JUNE 1 **2027**

3:00 Board Meeting
Rpt: Budget Report – Estimated Actuals
Rpt: Report on Policies
Consent Rec: Approval of Annual Distribution of United States Forest Reserve and Flood Control Funds
Consent Rec: Adoption of Board Resolution No. __: Juneteenth, June 19, 2027
Rec: Adoption of Board Resolution No.__: Short-term Cash Loan to School Districts in Los Angeles County – ***BS***
Rec: Approval of the Los Angeles County Board of Education Schedule, 2027-2028, Establishment of meeting times, future agenda items, follow up

JUNE 8

3:00 Board Meeting
Public Hearing: Local Control and Accountability Plan (LCAP)
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)
Public Hearing: 2027-28 Proposed Budget
Rpt: Local Control and Accountability Plan (LCAP) for Educational Programs
Rpt: Los Angeles County Office of Education's Proposed Budget 2027-28 (Enclosure)
Rec: Approval of First Reading of Policies
Rec: Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA

June 18, 2027: Juneteenth Day

JUNE 15 **2027**

3:00 Board Meeting
Presentation: Academic Bowl 2027
Rpt: Local Control and Accountability Plan (LCAP) Local Indicators Report
Consent Rec: Adoption of Board Resolution No.__: 2027-28 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***
Rec: Approval of Second Reading and Adoption of Policies
Rec: Adoption of Local Control Accountability Plan (LCAP)
Rec: Adoption of 2027-28 Proposed Budget
Rec: Los Angeles County Office of Education – County Office System of Support Annual Summary Report
Rec: Approval of California Schools Board Association (CSBA) Golden Bell Award Submissions