

BOARD OF EDUCATION OF THE CITY OF LOS ANGELES
Governing Board of the Los Angeles Unified School District

REGULAR MEETING ORDER OF BUSINESS

333 South Beaudry Avenue, Board Room

1:00 p.m., Tuesday, January 17, 2023

Roll Call

Board President's Reports

Labor Partners

Consent Items

Items for action are assigned by the Board at the meeting to be adopted by a single vote. Any item may be pulled off of the consent calendar for further discussion by any Board Member at any time before action is taken.

Superintendent's Reports

General Public Comment (Approximately 4:00 P.M.)

Providing Public Comment

The Board of Education encourages public comment on the items for action on this Regular Board Meeting agenda and all other items related to the District. Any individual wishing to address the Board must register to speak using the Speaker Sign Up website: <https://boardmeeting.lausd.net/speakers>, and indicate whether comments will be provided over the phone or in person. Registration will open 24 hours before the meeting. Each action item will allow for seven (7) speakers, except those items for which a Public Hearing will be held will allow for 12 speakers, and 15 speakers may sign up for general Public Comment.

Public comment can be made in-person or by telephone, and members of the public must sign up on-line for either method, as described above. Members of the public can only make remote public comment by calling 213-338-8477 and entering the Meeting ID: **879 7060 8197**.

Each speaker will be allowed a single opportunity to provide comments to the Board, with the exception of public hearings, and shall be given three minutes for their remarks. **Speakers signed up to speak on an agenda item must constrain their remarks specifically to the item or items on the agenda or may be ruled out of order.**

Speakers addressing items not on the agenda will be heard at approximately 4:00 p.m. Speakers commenting on items on the consent calendar will be heard prior to the Board's consideration of the items, and speakers on items not on the consent calendar will be heard when the item is before the Board.

Speakers who do not register online to provide comments may use the following alternative methods to provide comments to Board Members:

- Email all Board Members at boardmembers@lausd.net;
- Mail comments via US Mail to 333 S. Beaudry Ave., Los Angeles, CA 90017; and
- Leave a voicemail message at (213) 443-4472, or fax (213) 241-8953. Communications received by 5 p.m. the day before the meeting will be distributed to all Board Members.

Speakers who have registered to provide public comments over the phone need to follow these instructions:

1. Call 1-213-338-8477 and enter Meeting ID: **879 7060 8197** at the beginning of the meeting.
2. Press #, and then # again when prompted for the Participant ID.
3. Remain on hold until it is your turn to speak.
4. Call in from the same phone number entered on the Speaker Sign Up website. If you call from a private or blocked phone number, we will be unable to identify you.
5. When you receive the signal that your phone has been removed from hold and or unmuted, please press *6 (Star 6) to be brought into the meeting.

Please contact the Board Secretariat at 213-241-7002 if you have any questions.

Attending the Meeting

Please note there are three ways members of the public may watch or listen this Regular Board Meeting: (1) online ([Granicus stream](#) or [join the zoom webinar](#)) (2) by telephone by calling 213-338-8477 and entering the Meeting ID: **879 7060 8197**, or (3) in person. *Please note that due to the continued public health risks associated with COVID-19, the Board Room will be operating at reduced capacity.*

New Business for Action

1. Board of Education Report No. 129 – 22/23
Procurement Services Division
(Procurement Actions) Recommends approval of procurement actions taken by staff for professional services, agreement amendments, and purchases with the delegated authority of the Superintendent as described in Attachment A, not exceeding \$250,000, including four new contracts, amendments, and assignments totaling \$422,826; one new revenue contract not exceeding \$500,000 totaling \$326,411; low value contracts for November 2022 totaling \$3,249,279; and goods and general services for November 2022 totaling \$28,969,642.

Additionally, recommends approval of procurement contracts not under the delegated authority, as detailed in Attachment B, to add seven new contracts to existing bench of eight contracts for an aggregate value of \$2,500,000; one goods and general services contract totaling \$350,000; and one piggyback contract totaling \$706,593.

2. Board of Education Report No. 054 – 22/23
Procurement Services Division – Facilities Contracts
(Facilities Contract Actions) Recommends approval of actions executed within the delegated authority of the Board of Education including the approval of two advertised construction contracts for \$5,767,440; approval of 319 change orders for \$5,189,448; the completion of 7 contracts for \$1,192,102; the award of 13 informal contracts for \$693,270; the award of one architectural and engineering contract for \$341,686; and extra services/amendments for architectural and engineering contracts for \$797,605.

Additionally, recommends approval of the contracts and amendments not under the delegated authority, as detailed in Attachment B, to award one best value comprehensive modernization project contract for \$178,884,235; and, the award of one goods and general services contract for \$1,198,170.
3. Board of Education Report No. 121 – 22/23
Facilities Services Division
(Define and Approve Six Board District Priority and Region Priority Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein) Recommends approval of an amendment to the Strategic Execution Plan to define and approve six Board District and Region Priority Projects for a combined budget of \$356,066.
4. Board of Education Report No. 122 – 22/23
Facilities Services Division
(Define and Approve the 7th Street Elementary Arts Integration Magnet School Retaining Wall and Parking Lot Asphalt Replacement Project and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein) Recommends approval of an amendment to the Strategic Execution Plan to define and approve the 7th Street Elementary Arts Integration Magnet School retaining wall and parking lot asphalt replacement project for a combined budget of \$2,001,951.
5. Board of Education Report No. 123 – 22/23
Facilities Services Division
(Define and Approve a \$30 Million Districtwide Program for Cooling Relief at School Cafeteria Kitchens and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein) Recommends approval of an amendment to the Strategic Execution Plan to define and approve a Districtwide program with a \$30 million budget to provide air conditioning equipment at school cafeteria kitchens.
6. Board of Education Report No. 124 – 22/23
Facilities Services Division
(Define and Approve Five Proposition 39 Co-Located/Shared Facilities Improvement Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein) Recommends approval of an amendment to the Strategic Execution Plan to define and approve five Proposition 39 Co-Located/Shared Facilities Improvement Projects at Belmont High School, Wilton Place Elementary School, Holmes Elementary School, Mount Gleason Middle School, and Peary Middle School for a combined budget of \$487,019.

7. Board of Education Report No. 125 – 22/23
Facilities Services Division
(Define and Approve Two Charter School Facilities Upgrade Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein) Recommends approval of an amendment to the Strategic Execution Plan to define and approve two Charter school facilities upgrade projects at Juanita Tate Elementary School (Aspire Inskip Academy Charter, Aspire Juanita Tate Academy Elementary, and Aspire Slauson Academy Elementary) and Alain Leroy Locke College Preparatory Academy (Green Dot Public Schools) for a combined budget of \$10,104,575.

8. Board of Education Report No. 137 – 22/23 **REQUIRES 2/3 VOTE**
Facilities Services Division
(Resolution of Intention to Dedicate Easements, Required for the Construction of the South Region Elementary School No. 2 Project, at Wisdom Elementary School) Recommends adoption of a resolution of intention to dedicate easements to the City of Los Angeles for street and alley purposes at Wisdom Elementary School located at 1125 East 74th Street in Los Angeles. Also authorizes the Chief Facilities Executive to execute an easement agreement and other reasonable instruments associated with the proposed dedication.

9. Board of Education Report No. 141 – 22/23
Accounting and Disbursements Division
(Report of Cash Disbursements, Donations of Money and Materials) Recommends approval of warrants for things such as salary payments totaling \$797,381,887.01; the acceptance of two donations to Cienega Elementary totaling \$50,000; and the acceptance of material (5,600 cases of Food Boxes) to seven District school sites with a value of \$169,575.

10. Board of Education Report No. 135 – 22/23 **NOT ON CONSENT**
Human Resources Division
(Provisional Internship Permits) Recommends approval of the continuing employment of 13 teachers who are employed under the Provisional Internship Permit requirements, allowing the District to continue to staff subject field shortage classrooms.

11. Board of Education Report No. 136 – 22/23
Human Resources Division
(Approval of Routine Personnel Actions) Recommends approval of 2,397 routine personnel actions such as promotions, transfers, leaves, terminations, etc.

12. Board of Education Report No. 142 – 22/23
Office of the Chief Strategy Officer
Facilities Services Division
(Proposition 39 Charter Facilities Compliance for the 2023-2024 School Year-Finding and Written Statements of Reasons Why Certain Charter Schools Cannot be Accommodated on a Single School Site) Recommends approval of findings and written statements of reasons why specified charter schools cannot be accommodated on a single school site.

Board Member Resolution for Action

13. Dr. McKenna – Commemorating the Life and Legacy of Dr. Martin Luther King, Jr. and the National Day of Service (Res-009-22/23) (Waiver of Board Rule 72)

Whereas, The Reverend Dr. Martin Luther King, Jr. devoted his life to the struggle for justice and equality;

Whereas, Dr. Martin Luther King, Jr. was universally recognized as a proponent of nonviolence in the pursuit of freedom and justice in the United States;

Whereas, Dr. Martin Luther King, Jr. was awarded the Nobel Prize for Peace in 1964 in recognition of his outstanding leadership in pursuit of that goal;

Whereas, Dr. Martin Luther King, Jr. Day has been recognized as a national holiday since 1984 and became a National Day of Service in 1994 by the passage of the King Holiday and Service Act by the US Congress;

Whereas, The Dr. Martin Luther King, Jr. National Day of Service is a part of United We Serve, a national call to service initiative established by President Obama;

Whereas, Dr. Martin Luther King, Jr. firmly believed that the pursuit of justice, equality, and a new sense of dignity for millions of Black people, and opens, for all Americans a new era of progress and hope;

Whereas, The Dr. Martin Luther King, Jr. National Day of Service, calls for Americans from all walks of life to work together to provide solutions to the most pressing national and local problems; and

Whereas, Our students, parents, and staff will benefit from all projects and programs that increase participation in acts of community service; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District recognizes the third Monday in January as a day of service in honor of Dr. Martin Luther King, Jr. and his principle of justice for all;

Resolved further, That on Monday, January 16, 2023, we encourage all students, parents, teachers, and staff to observe this MLK National Day of Service by engaging in volunteer activities to help our community become a better world; and be it finally

Resolved, That schools provide students and parents with suggestions of appropriate instructional and community activities that can be conducted during and following the MLK National Day of Service on January 16, 2023.

Board Member Resolutions for Initial Announcement

14. Dr. McKenna – Celebration of Black History Month 2023 (Res-010-22/23)

Whereas, Black History Month, or National African American History Month, is an annual celebration of achievements by Black Americans and a time for recognizing the central role of African Americans in United States history;

Whereas, Carter G. Woodson, a Harvard trained historian, like W.E.B. DuBois before him,

believed that truth would not be denied and that reason would prevail over prejudice, and as a result announced “Negro History Week” in 1925 to raise awareness of the contributions of African Americans;

Whereas, It is commonly stated that Carter G. Woodson selected February as the month to host “Negro History Week” because it encompasses the birthdays of two great Americans who played a prominent role in shaping black history, namely Abraham Lincoln and Frederick Douglass, whose birthdays are February 12th and 14th respectively;

Whereas, Carter G. Woodson believed that history was created by great people and not simply great men; he envisioned the study and celebration of Black people as a race, not simply as the producers of great men and emphasized the contributions of countless Black men and women who contributed to the advancement of human civilization;

Whereas, Since 1976, the commemoration was extended from a week-long event to the entire month of February;

Whereas, Every United States President has officially designated the month of February as Black History Month and other countries around the world, including Canada and the United Kingdom, also devote a month to celebrating Black history;

Whereas, The legacy of Carter G. Woodson lives on in the continued work of the Association for the Study of African American Life and History (ASALH), an organization now in its 107th Year;

Whereas, The 2023 theme for Black History Month established by the ASALH is “Black Resistance;”

Whereas, African Americans have resisted historic and ongoing oppression, in all forms, especially the racial terrorism of lynching, racial pogroms, and police killings since our arrival upon these shores;

Whereas, Black people have sought ways to nurture and protect Black lives, and for autonomy of their physical and intellectual bodies through armed resistance, voluntary emigration, nonviolence, education, literature, sports, media, and legislation/politics;

Whereas, By resisting Black people have achieved triumphs, successes, and progress as seen in the end of chattel slavery, dismantling of Jim and Jane Crow segregation in the South, increased political representation at all levels of government, desegregation of educational institutions, the passage of Civil Rights Act of 1964, the opening of the Smithsonian National Museum of African American History in DC and increased and diverse representation of Black experiences in media;

Whereas, The representation, identity, and diversity of Black people have been revered, stereotyped, and vilified from the days of enslavement to our own time;

Whereas, Black History Month aims to mitigate the persistent and ongoing failure to acknowledge the contributions of Black Culture, Black Inventors, Black Artists, Black Artisans, Black Advocacy Black Leaders, and Black Civic Engagement to American history and society;

Whereas, Black people continually remain optimistic and confident about the path ahead while leading the courageous, yet hard fought fights for the rights, liberties, and freedoms that many marginalized communities are now beneficiaries;

Whereas, Black resistance strategies have served as a model for every other social movement in the country, thus, the legacy and importance of these actions cannot be understated; and

Whereas, Our democracy's founding ideals were exclusionary when they were written, but Black Americans have continuously fought to make them true; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District recognizes February as National Black History Month;

Resolved further, That the Board acknowledges that all people of the United States are beneficiaries of the wealth of history given to all by Black Culture, Black Inventors, Black Artists, Black Artisans, Black Advocacy Black Leaders, and Black Civic Engagement;

Resolved, further, That the Board embeds the study of Black History into the core curriculum of its Ethnic Studies and African American History courses so that this critical learning lives in the minds of our students beyond the month of February;

Resolved further, That the Board direct the superintendent to convene a committee or working group to identify strategies and tactics to align resources targeted toward eliminating anti-racist educational practices and closing the gap of academic achievement outcomes for Black Students, and, be it finally

Resolved, That the Superintendent will work with educators, librarians, all the schools of the District, and our wider community to recognize and celebrate this month with culturally relevant and appropriate curriculum, programs, ceremonies, and activities that generate in-depth discussion of the complex factual history of the United States and the legacy of Black Americans.

Board Member Resolutions for Action continued

15. Mr. Schmerelson – Remembering and Honoring the Holocaust (Res-011-22/23) (Waiver of Board Rule 72)

Whereas, the Holocaust was the state-sponsored, systematic persecution and annihilation of European Jewry by Nazi Germany and its collaborators between 1933 and 1945 – six million were murdered; Roma (Gypsies), people with disabilities, and Poles were also targeted for destruction or decimation for racial, ethnic, or national reasons; and millions more, including men identified as gay, Jehovah's Witnesses, Soviet prisoners of war, and political dissidents, also suffered grievous oppression and death under Nazi tyranny;

Whereas, the history of the Holocaust offers an opportunity to reflect on the moral responsibilities of individuals, societies, and governments;

Whereas, Los Angeles Unified School District students should understand and remember the terrible events of the Holocaust and remain vigilant against hatred, racism, persecution, and tyranny;

Whereas, the Los Angeles Unified School District should actively rededicate ourselves to the principles of individual freedom in a just society;

Whereas, the United States Congress established Days of Remembrance as the nation's annual commemoration of the Holocaust, and these have been set aside to remember the victims of the Holocaust as well as to reflect on the need for respect of all peoples;

Whereas, pursuant to an Act of Congress (Public Law 96-388, October 7, 1980), the United States Holocaust Memorial Council designates the Days of Remembrance of the Victims of the Holocaust to be Sunday, April 16, through Sunday, April 23, 2023, including the Day of Remembrance known as Yom HaShoah, April 17, 2023- April 18, 2023 and also the declaration that January 27, 2023 shall be known as International Holocaust Remembrance Day; and

Whereas, this year marks the 78th Anniversary of the liberation of Auschwitz by Russian troops and the 78th Anniversary of the liberation of Dachau by American troops; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District does hereby recognize the week of Sunday, April 16, through Sunday, April 23, 2023, as Days of Remembrance;

Resolved further, That the District shall hold a moment of silence on Tuesday, April 18, 2023, in memory of the victims of the Holocaust and in honor of the survivors as well as the rescuers and liberators, and that relevant and appropriate instructional resources shall be made available to all P-12 educators to utilize on this day; and, be it finally

Resolved, That the Board further proclaims that we, the Los Angeles Unified School District community, should work to promote human dignity and confront hate whenever and wherever it occurs.

Correspondence and Petitions

16. Report of Correspondence (ROC-006-22/23)

Special Reports

17. Receipt of the 2021-22 Annual Audited Financial Report (020-22/23)

Adjournment

Please note that the Board of Education may consider at this meeting any item referred from a Board Meeting 5 calendar days prior to this meeting (Education Code 54954.2(b)(3)). The Board of Education may also refer any item on this Order of Business for the consideration of a committee or meeting of the Board of Education, which meets on the Thursday immediately after this meeting.

Requests for disability related modifications or accommodations shall be made 24 hours prior to the meeting to the Board Secretariat in person or by calling (213) 241-7002.

If you or your organization is seeking to influence an agreement, policy, site selection or any other LAUSD decision, registration may be required under the District's Lobbying Disclosure Code. Please visit <http://ethics.lausd.net/> to determine if you need to register or call (213) 241-3330.

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the Security Desk on the first floor of the Administrative Headquarters, and at:
<https://achieve.lausd.net/Page/18628#calendar73805/20221229/event/65272>

Items circulated after the initial distribution of materials are available for inspection at the Security Desk.

NEW BUSINESS

TAB 1



Board of Education Report

File #: Rep-129-22/23, **Version:** 1

Approval of Procurement Actions

January 17, 2023

Procurement Services Division

Action Proposed:

Ratify the contract actions taken by the Procurement Services Division within delegated authority as listed in Attachment “A” including the approval of award of Professional Service Contracts not exceeding \$250,000: New Contracts; Low Value - Purchase Orders; Goods and General Services Contracts: Purchase Orders; Low Value - Purchase Orders; District Card Transactions; Rental of Facilities; Travel/Conference Attendance; General Stores Distribution Center; and Book/Instructional Material Purchase Orders; and approve Professional Service Contracts (exceeding \$250,000): New Contracts; and Goods and General Services Contracts (exceeding \$250,000): New Contract; and Piggyback Contract as listed in Attachment “B.”

Background:

Procurement Services staff prepares monthly reports for contract actions necessary for the execution of the projects approved by the Board for the educational and operational requirements of the District in accordance with Board delegated authority to the Superintendent.

Expected Outcomes:

Approval of these items will allow the goods and services provided by these contracts furnishing the equipment, supplies, or services to the Los Angeles Unified School District that support Board policies and goals.

Board Options and Consequences:

The Board can approve all actions presented, or postpone selected actions pending receipt of additional information. Non-ratification of actions awarded under delegated authority in Attachment “A” will result in immediate unavailability of products or discontinuance of services, or both. While non-ratification may be legally defensible, it would likely result in costly litigation over discontinued payments or if the District attempts to reclaim payments made to a vendor. District costs will likely increase as fewer vendors compete for future procurements. Postponement of actions presented for approval in Attachment “B” will delay contract award or delivery dates.

Policy Implications:

This action does not change District policy and conforms to *California Education Code section 17604* that permits the Board of Education to delegate authority for Procurement Services (Board Report 444-17/18), which the Board exercised on May 8, 2018.

Budget Impact:

The contract actions presented are within the budget authority previously approved by the Board. Ratification of contracts awarded under delegation of authority and within their Board approved budget listed in Attachment “A” includes:

File #: Rep-129-22/23, **Version:** 1

- Award of Professional Service Contracts not exceeding \$250,000: New Contracts; Low - Value Purchase Orders; and
- Goods and General Services Contracts not exceeding \$250,000: Procurement Transactions - Purchase Orders; Low Value - Purchase Orders; Rental of Facilities; Travel/Conference Attendance; District Card Transactions; General Stores Distribution Center; and Book/Instructional Material Purchase Orders.

Request for Approval of Procurement Actions not under delegated authority listed in Attachment “B” includes:

- Professional Service Contracts (exceeding \$250,000): New Contracts; and
- Goods and General Services Contracts (exceeding \$250,000): New Contract; and Piggyback Contract.

Student Impact:

Not applicable.

Equity Impact:

See attached for applicable items.

Issues and Analysis:

There are not policy implications on these agreements. The Business and Government Services Team, Office of the General Counsel, has reviewed and approved the agreements as to form.

Attachments:

Attachment “A” - Ratification of Contracts Awarded Under Delegated Authority

Attachment “B” - Request for Approval of Contracts Not Under Delegated Authority

Informatives:

Not applicable.

Submitted:

12/08/22

RESPECTFULLY SUBMITTED,



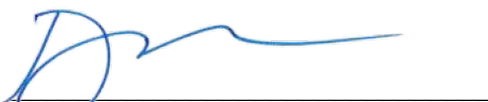
ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:



PEDRO SALCIDO
Deputy Superintendent,
Business Services & Operations

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

APPROVED & PRESENTED BY:



SUNG YON LEE
Deputy Chief Business Officer
Office of the Deputy Chief Business Officer

REVIEWED BY:



TONY ATIENZA
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement.

APPROVED & PRESENTED BY:



JUDITH REECE
Chief Procurement Officer
Procurement Services Division

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**A. PROFESSIONAL SERVICES CONTRACTS ALREADY AWARDED****NEW CONTRACTS/AMENDMENTS/ASSIGNMENTS NOT EXCEEDING \$250,000****REGION EAST****\$422,826****Item A**

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Lead by Learning	4400010765	General Funds (100%) School Based	\$52,500

Ratification of best value informally competed contract (out of three proposals) to provide professional learning centered on cycles of inquiry and improvement. These services will support instructional leadership. The systems for adult learning that will be developed and honed with the support of Lead by Learning will increase student achievement and close performance gaps. The cycles of inquiry will involve a careful review of performance data to identify and address the needs of subgroups that indicate gaps in performance.

The training conducted by Lead by Learning is for our Department Chairs, Instructional Coach, Magnet Coordinator, Principal and 2 Assistant Principals for a total of 17 people. Whole group sessions are conducted monthly (10, 2-hour sessions), along with individual and small group coaching sessions monthly (10, 30 min. -1-hour sessions). There is a combination of in- person and virtual meetings depending on the intended outcome of the meeting. Six teacher leaders will also participate in additional monthly training in the Lead by Learning Certificate Program (10 meetings, 2 hours each).

The contract aligns with three of the five pillars of the Strategic Plan. It supports academic excellence, operational effectiveness and investing in staff, which specifically supports pillars 1, 4 and 5.

Contract Term: 09/06/22 through 06/30/23

Contract Value: \$52,500

Requester:

Christine Moore, Principal
Luther Burbank Middle School

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**A. PROFESSIONAL SERVICES CONTRACTS ALREADY AWARDED****NEW CONTRACTS/AMENDMENTS/ASSIGNMENTS NOT EXCEEDING \$250,000****REGION EAST (CONT.)****Item B**

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Powerful Choices	4400010629	General Funds (100%) School Funded	\$70,700

Ratification of informally competed contract from a single proposal received out of three requests sent to provide guided middle school grade level unit planning, demonstration labs, implementation support, observational rounds, data-driven discussions, coaching and actionable feedback at Virgil Middle School. The services are a second phase to our balanced literacy initiative and school wide instructional foci, which includes cooperative learning, equity-based instruction, culturally responsive teaching, backwards planning, and standards, objectives, academic discourse, and results (S.O.A.R).

All English teachers, six Resource Specialist teachers, eight History-social science teachers, two instructional coaches, the principal, and three assistant principals will directly benefit from the services to be provided. Services include 31 days of training (14 full-day sessions of Readers Workshop and 1 Banked Time PD session; 15 full-day sessions, 1 Banked Time PD session, and 1 half-day of Writers Workshop). Training will be conducted in-person.

The Powerful Choices Readers and Writers Workshop contract aligns with the Five Pillars of the Strategic Plan because it is a standards-aligned and student-centered approach to balanced literacy.

Contract Term: 09/06/22 through 06/30/23

Contract Value: \$70,700

Requester:

Andrew Conroy, Principal
Virgil Middle School

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**A. PROFESSIONAL SERVICES CONTRACTS ALREADY AWARDED****NEW CONTRACTS/AMENDMENTS/ASSIGNMENTS NOT EXCEEDING \$250,000****REGION EAST (CONT.)****Item C**

<u>CONTRACTOR</u>	<u>IDENTIFICATION</u> <u>NO</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Joyful Disruption	4400010770	General Funds (100%)	\$79,000

Ratification of informally competed contract from a single proposal received from three requests sent to provide professional development focused on English Language Arts and Math to address District priorities.

Joyful Disruption designs and delivers customized professional development and training sessions based on anti-bias/anti-racist informed ecological framework to all school site stakeholders. Through data analysis aligned to the LAUSD's strategic plan, the professional development sessions will focus on ELA and Math to address District priorities around rigorous and culturally responsive instruction.

The professional development will also support school-wide ecology assessments and shifts while customizing the learning experience for individual schools. Joyful Disruption will provide professional development and training sessions for East Region school administrators, including Principals.

This aligns to Pillars 1, (Academic Excellence), Pillar 2, (Joy and Wellness) and 4 (Investing in Staff).

Contract Term: 09/06/22 through 06/17/23

Contract Value: \$79,000

Requester:

Andre Spicer, Administrator of Instruction
East Region

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**A. PROFESSIONAL SERVICES CONTRACTS ALREADY AWARDED****NEW CONTRACTS/AMENDMENTS/ASSIGNMENTS NOT EXCEEDING \$250,000****REGION EAST (CONT.)****Item D**

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Center for Love and Justice	4400010771	General Funds (100%)	\$220,626

Ratification of informally competed contract from a single proposal received from three requests sent to provide professional development in project based learning and critical consciousness development.

The Center for Love and Justice will train teachers and administrators in the East Region to develop, implement and facilitate project-based learning, deeper learning, and anti-racist practices for 8 middle schools with a student demographic including social-economic disadvantages, English learners, Black students, and students with Individual Education Plans (IEP). Students will make their work public through student exhibitions. The contract is for implementation in the 2022-23 school year.

East Region has tiered 8 middle schools based on English Language Arts (ELA), Math and attendance data to determine professional development and coaching opportunities. Schools will intensify their learning in implementing anti-bias/anti-racist instructional practices and classroom/school-wide restorative practices through project-based learning activities.

List of Schools	Board District
Obama Global Prep Academy	1
Liechty MS	2
Virgil MS	2
Adams MS	5
Berendo MS	5
Eagle Rock JHS	5
Irving MS	5
Los Angeles Academy MS	7

The prioritization of students is in alignment with the Strategic Plan; Pillars 1, 2, 4.

Contract Term: 10/04/22 through 06/08/23

Contract Value: \$220,626

Requester:

Andre Spicer, Administrator of Instruction
East Region

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**B. PROFESSIONAL SERVICES CONTRACTS ALREADY AWARDED****NEW REVENUE CONTRACTS/AMENDMENTS/ASSIGNMENTS NOT EXCEEDING <\$500,000>****DIVISION OF INSTRUCTION**

<\$326,411>

Item E

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SOURCE OF FUNDS</u>	
Los Angeles and Vicinity Steamfitter and Industrial Pipefitters JATC;	4400010832	Revenue	<\$326,411>
California Tradeshow & Sign Crafts Joint Apprenticeship Training;	4400010841		
Apprentice & Journeymen Training Trust of the Southern California Plumbing and Piping Industry;	4400010843		
Southern California Elevator Constructors (Local 18);	4400010844		
Finishing Trades Institute of District Council 36 Joint Apprentice Training Trust;	4400010845		
Northern California Elevator Industry JATC (Local 8);	4400010847		
Joint Journeymen and Apprentice Training Committee (JJATC);	4400010848		
Southern California Floor Covering Apprentice Trust Fund	4400010849		

Ratification of revenue contracts to provide reimbursement to the District for administrative and support services provided by the Division of Adult and Career Education apprenticeship programs funded by California's Employment Training Panel (ETP).

Apprenticeship program sponsors will train apprentices and journey-level workers with specialized training that is critical to maintaining a safety conscious and competitive workforce with training that leads to high-skill, long-term employment

These revenue contracts support a minimum of 65 students enrolled in the Division of Adult and Career Education's Multi-Craft Core Curriculum (MC3) program, which prepares students to enter a registered apprenticeship program. Students receive OSHA safety training, CPR and First Aid training, building materials for hands-on construction projects, supplies, individual starter tool sets, books, protective safety equipment, project portfolios, MC3 licensing fees, and two teacher assistants to support students and instructors. The program ensures that students receive training at no cost.

The services align with pillar 1 of the Strategic Plan by aligning career readiness with accessible information and training to prepare students with skills to enter a registered apprenticeship program offering a family sustaining wage and lifetime career in the construction industry.

Contract Term: 10/01/22 through 10/31/24

Aggregate Value For Eight (8) Contracts: <\$326,411>

Requester:

Renny L. Neyra, Executive Director, Division of Adult and Career Education
Division of Instruction

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**Item F – November 2022****C. PROFESSIONAL SERVICE NOT EXCEEDING \$250,000**

November 2022 = \$3,249,279

YTD = \$18,828,997

The contract actions represented below are those actions put in place within each sponsoring school's or division's approved budget. These delegated procurement methods represent streamline ordering tools that assist schools and offices in meeting immediate mission-essential needs for professional services.

	<u>November</u> <u>Qty of POs</u>	<u>YTD</u> <u>Qty of POs</u>	<u>November</u> <u>Total</u>	<u>YTD</u> <u>Total</u>
Low Value – Purchase Orders – November 2022	284	1,753	\$3,249,279 (Median - \$6,870)	\$18,828,997

D. GOODS AND GENERAL SERVICES NOT EXCEEDING \$250,000

November 2022 = \$28,969,642

YTD = \$196,189,596

The contract actions represented below are those actions put in place within each sponsoring school's or division's budget. These delegated procurement methods represent streamline ordering tools that assist schools and offices in meeting immediate mission-essential needs for goods or general services.

	<u>November</u> <u>Qty of POs/</u> <u>Transactions</u>	<u>YTD</u> <u>Qty of POs/</u> <u>Transactions</u>	<u>November</u> <u>Total</u>	<u>YTD</u> <u>Total</u>
Low Value – Purchase Orders – November 2022	4,190	20,287	\$12,986,125 (Median - \$1,273)	\$70,981,138
Purchase Orders – November 2022	31	252	\$2,400,547 (Median - \$49,140)	\$19,625,678
DISTRICT CARD TRANSACTIONS (i.e., P-Card, Fuel Card, Toshiba Card, etc.) – November 2022	7,557	39,427	\$3,614,719 (Median - \$179)	\$20,358,865
Rental Facilities – November 2022	0	10	\$0	\$185,258
Travel/Conference Attendance – November 2022	450	1,706	\$359,846 (Median - \$800)	\$1,711,847
GENERAL STORES DISTRIBUTION CENTER – November 2022	144	1,178	\$3,333,499 (Median - \$3,550)	\$17,932,150
BOOK/INSTRUCTIONAL MATERIAL PURCHASE ORDERS (BPO) – November 2022	357	2,119	\$6,274,906 (Median - \$8,286)	\$75,94,660

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**E. GOODS AND GENERAL SERVICES****November 2022 = \$0****YTD = \$1,272,285**

The contract actions represented below are those actions put in place within each sponsoring school's or division's budget. These delegated procurement methods represent streamline ordering tools that assist schools and offices in meeting immediate mission-essential needs for goods or general services.

	<u>November Qty of POs/ Transactions</u>	<u>YTD Qty of POs/ Transactions</u>	<u>November Total</u>	<u>YTD Total</u>
GENERAL STORES DISTRIBUTION CENTER – <i>COVID-19 Transactions (Rapid Antigen Tests and Masks) November 2022</i>	0	\$1,272,285	\$0	\$1,272,285
GRAND TOTAL – November 2022				\$32,218,921

ATTACHMENT B

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER DELEGATED AUTHORITY

A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS

NEW CONTRACTS/ AMENDMENTS/AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Item GINFORMATION TECHNOLOGY DIVISION

\$0

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
AgreeYa Solutions, Inc.;	4400011001	Various	\$2,500,000
California Creative Solutions, dba CCS	4400011002	Per Requesting School	(Board
Global Tech;	4400011003	or	Approved
Genesis Global Recruiting;	4400011004	Office	BOE Rpt.
Phoenix Business Consulting (SBE);	4400011005	(100%)	169-21/22,
Trinus Corporation (SBE);	4400011006		dated
West Advanced Technologies, Inc. (SBE);	4400011007		02/08/22)
Wellington Enterprises, dba GDI	(RFP 2000002652)		
Information Technology			

Authorization to add seven (7) new formally competed contracts to existing* bench of eight (8) contracts via “refresh” for site-based technology support services. The authority to increase or decrease individual amounts of these contracts will be limited to the aggregate amount of \$2,500,000.

As the Information Technology Division reaches maximum capacity in the use of District staff, resources can be brought on- board immediately to provide the necessary services to schools and offices to ensure the sites are able to resolve their technical issues.

This action aligns with Pillar 4, Operational Effectiveness as it relates to IT support for schools and offices in modernizing and securing IT systems.

Contract Term: 01/18/23 through 02/13/27

Aggregate Value For Fifteen (15) Contracts: \$2,500,000

Requester:

Soheil Katal, Chief Information Officer
Information Technology Division

***Existing Vendors:** 22nd Century Technologies, Inc.; Digital Archiving Systems, LLC (SBE); E.K. Technologies, dba E.K. Associates (SBE); The Little Group Ltd., Co., dba Exclusive Network Enterprises (SBE); Jada Systems, Inc. (SBE); ResolveSoft, Inc. (SBE); SDI Presence, LLC; Talent and Acquisition, LLC, dba Stand 8 (SBE)

ATTACHMENT B**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER DELEGATED AUTHORITY****B. APPROVAL OF GOODS AND GENERAL SERVICES CONTRACTS**

Authority to award contracts for furnishing equipment, supplies and general services. The total amount is only an estimate since the expenditures made against contracts are based upon purchases and/or approved invoices.

NEW CONTRACTS/AMENDMENTS/AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**Item H**

<u>DIVISION OF INSTRUCTION</u>			\$350,000
<u>CONTRACTOR</u>	<u>IDENTIFICATION</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
	<u>NO.</u>		
Los Angeles County Metropolitan Transportation Authority	4400010942	Categorical Funds (100%)	\$350,000

Approval of sole-source contract to provide transit passes to vocational and adult school students District-wide through the Fareless System Initiative pilot program.

The Division of Adult and Career Education supports approximately 50,000 students. All students of the Division will have access to obtain transit passes at a reduced cost to the District. The proposed contract will realize a savings of \$7,150,000.

This contract eliminates barriers to student success by providing access to transit passes which leads to outstanding attendance for in-class learning. Pillars 1 and 2 are supported with this action.

Contract Term: 01/18/23 through 06/30/23

Contract Value: \$350,000

Requester:

Renny L. Neyra, Executive Director
Division of Adult and Career Education
Division of Instruction

ATTACHMENT B**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER DELEGATED AUTHORITY****C. APPROVAL OF GOODS AND GENERAL SERVICES CONTRACTS**

Authorize the utilization of piggyback contract in effect. The proposed action complies with the Public Contract Code Sections 10299 and 20118, which allows school districts to utilize other governmental agencies' established contracts and does not change District Policies.

NEW CONTRACTS/AMENDMENTS/AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**Item I****FACILITIES SERVICES DIVISION****\$706,593**

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Freeway Toyota of Hanford	4500764693 (CA DGS Contract #1-22-23-20C)	General Funds (100%)	\$706,593

Approval of piggyback contract through California Multiple Award Schedule to purchase 19 New Toyota Tacoma pick-up trucks to service District facilities efficiently and replace deteriorated equipment that aged out according to District requirements.

Continued use of vehicles that have exceeded the recommended industry standards for organizational fleet can result in delayed response times due to potential vehicle breakdowns and less than optimal performance by M&O vehicles. The maintenance and repair costs of old vehicles will become cost prohibitive, with the expenses of maintaining an aging fleet exceeding the cost of new vehicles. The proposed purchase will realize a savings of \$3,482 in yearly maintenance cost per vehicle.

The proposed purchase provides the means for Maintenance & Operations personnel to ensure clean buildings, and ensure the District meets safety and accessibility standards. Pillars 4 and 5 are supported by this action.

Contract Term: One-time purchase

Contract Value: \$706,593

Requester:

India Griffin, Director
Maintenance & Operations
Facilities Services Division

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
EAST REGION
Equity Impact Statement**

TO: Members, Board of Education
 Alberto M. Carvalho, Superintendent

DATE: January 3, 2023

FROM: Andre Spicer, Administrator of Instruction
 East Region

SUBJECT: BR-129-22/23 APPROVAL OF PROCUREMENT ACTIONS
ITEM C – JOYFUL DISRUPTION

Board Meeting Date:	1/17/2023
----------------------------	------------------

Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	4	Actively recognizes and specifies historical inequities to correct. Joyful Disruption is intentional in being an inclusive instructional program that recognizes, validates, and affirms the assets of all student groups including but not limited to: • Black/African American • Latinx • English Learners • Students identifying as LGBTQIA • Socio-Economically Disadvantaged • Students with IEPs • Students experiencing food/shelter insecurities

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

Component	Score	Score Rationale
		The services are designed to address inequities that create barriers to student success. The professional development and coaching are grounded in research on the Pedagogy of the Oppressed, Critical Pedagogy and Culturally Responsive Pedagogy. The anti-racist/anti-biased approach to teaching and learning is in alignment with the LA Unified Strategic Plan Pillars 1-3.
Resource Prioritization	4	Effectively prioritizes resources based on student need. East Region has tiered schools based on the need to determine which schools will receive professional development and coaching opportunities. Joyful Disruption has tailored strategies to benefit the most underserved communities in East Region. Schools will deepen their learning in implementing anti-bias/anti-racist instructional practices and classroom/school-wide restorative practices. The prioritization of students is in alignment with the LA Unified Strategic Plan Pillars 1-4.
Results	4	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps. Joyful Disruption designs and delivers customized professional development and training sessions based on anti-bias/anti-racist informed ecological framework to all school site stakeholders. Through data analysis aligned to the LAUSD's strategic plan, the professional development sessions will focus on ELA and Math to address District priorities around rigorous and culturally responsive instruction. The professional development will also support school-wide ecology assessments and shifts while customizing the learning experience for individual schools.
TOTAL	12	

Contact Person:	Telephone:	Email:
Andre Spicer	213-766-7327	andre.spicer@lausd.net

****Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.**

INTEROFFICE CORRESPONDENCE

Los Angeles Unified School District

EAST REGION***Equity Impact Statement*****

TO: Members, Board of Education
Alberto M. Carvalho, Superintendent

DATE: January 3, 2023

FROM: Andre Spicer, Administrator of Instruction
East Region

**SUBJECT: BR-129-22/23 APPROVAL OF PROCUREMENT ACTIONS
ITEM D - CENTER FOR LOVE AND JUSTICE**

Board Meeting Date:	1/17/2023
----------------------------	------------------

Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	4	Actively recognizes and specifies historical inequities to correct. The Center for love & Justice is intentional in being an inclusive instructional program that recognizes, validates, and affirms the assets of all student groups including but not limited to: • Black/African American • Latinx • English Learners • Students identifying as LGBTQIA • Socio-Economically Disadvantaged • Students with IEPs • Students experiencing food/shelter insecurities The Center for Love and Justice provides professional development

****Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.**

		in project based learning and critical consciousness development. It involves students learning deeply through projects and developing key competencies, with a sense of cultural and racial identity reducing inequality and oppression. The services are designed to address inequities that create barriers to student success. The professional development and coaching are grounded in research on the Project Based Learning, Pedagogy of the Oppressed, Critical Pedagogy and Culturally Responsive Pedagogy.
Resource Prioritization	4	Effectively prioritizes resources based on student need. East Region has tiered 8 middle schools based on need to determine professional development and coaching opportunities. Schools will deepen their learning in implementing anti-bias/anti-racist instructional practices and classroom/school-wide restorative practices through project-based learning activities. The prioritization of students is in alignment with the LA Unified Strategic Plan Pillars 1-4.
Results	4	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps. Through data analysis (grades, SBAC results and interim assessment) aligned to the LAUSD's strategic plan, the professional development sessions/coaching will focus on addressing gaps in core content areas thru PBL, addressing District priorities around rigorous and culturally responsive instruction. The professional development will also support promoting student voice while customizing the learning experience for individual schools. The student's culminating activity will showcase projects that require critical thinking, written and oral communication, advanced numeracy, and literacy skills.
TOTAL	12	

Contact Person:	Telephone:	Email:
Andre Spicer	213-766-7327	Andre.spicer@lausd.net

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
DIVISION OF ADULT AND CAREER EDUCATION
*Equity Impact Statement***

TO: Members, Board of Education
 Alberto M. Carvalho, Superintendent

DATE: January 3, 2023

FROM: Renny L. Neyra, Executive Director
 Division of Adult and Career Education

SUBJECT: BR-129-22/23 APPROVAL OF PROCUREMENT ACTIONS
ITEM E – VARIOUS VENDORS (APPRENTICESHIP PROGRAMS)

Board Meeting Date:	1/17/2023
----------------------------	------------------

Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	4	DACE actively recognizes vulnerable student populations and engages in targeted outreach to provide equity and access to special populations.
Resource Prioritization	3	DACE prioritizes and allocates resources to schools based on demonstrated need. DACE Programs include basic education, English as a second language, citizenship, high school diploma and equivalency, and entry-level training opportunities for students with high barriers to employment.
Results	3	DACE programs are likely to result in closed opportunity gaps as 100% of students enrolled have identified barriers.
TOTAL	10	

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

Contact Person:	Telephone:	Email:
Megan Carroll	(213)241-3150	Mmc78271@lausd.net

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
INFORMATION TECHNOLOGY DIVISION
*Equity Impact Statement***

TO: Members, Board of Education
 Alberto M. Carvalho, Superintendent

DATE: January 3, 2023

FROM: Soheil Katal, Chief Information Officer

SUBJECT: BR-129-22/23 APPROVAL OF PROCUREMENT ACTIONS
ITEM G – VARIOUS VENDORS (SITE-BASED TECHNOLOGY SUPPORT)

Board Meeting Date:	1/17/2023
----------------------------	------------------

Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	1	The proposed action does not recognize historical inequities. Services are provided based on school and office needs to technical support services.
Resource Prioritization	2	The proposed action somewhat prioritizes resources based on student need. Services are provided based on school needs to technical support services which could directly impact student needs.
Results	2	The proposed action may result in closed opportunity gaps and/or closing achievement gaps. Services to be provided as schools ensures that the instructional program can continue with little or no interruption
TOTAL	5	

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

Contact Person:	Telephone:	Email:
Patricia Oh	213-500-5314	patricia.oh@lausd.net

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
DIVISION OF ADULT AND CAREER EDUCATION
*Equity Impact Statement***

TO: Members, Board of Education
 Alberto M. Carvalho, Superintendent

DATE: January 3, 2022

FROM: Renny L. Neyra, Executive Director

SUBJECT: BR-129-22/23 APPROVAL OF PROCUREMENT ACTIONS
ITEM H – LOS ANGELES COUNTY METROPOLITAN TRANSPORTATION
AUTHORITY

Board Meeting Date:	1/17/2023
----------------------------	------------------

Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	4	DACE actively recognizes vulnerable student populations and engages in targeted outreach to provide equity and access to special populations.
Resource Prioritization	3	DACE prioritizes and allocates resources to schools based on demonstrated need. DACE Programs include basic education, English as a second language, citizenship, high school diploma and equivalency, and entry-level training opportunities for students with high barriers to employment.
Results	3	DACE programs are likely to result in closed opportunity gaps as 100% of students enrolled have identified barriers.
TOTAL	10	

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

Contact Person:	Telephone:	Email:
Megan Carroll	(213)241-3150	Mmc78271@lausd.net

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
FACILITIES SERVICES DIVISION
*Equity Impact Statement***

TO: Members, Board of Education
 Alberto M. Carvalho, Superintendent

DATE: January 3, 2023

FROM: India Griffin, Director Maintenance and Operations

SUBJECT: BR-129-22/23 APPROVAL OF PROCUREMENT ACTIONS
ITEM I – FREEWAY TOYOTA OF HANFORD

Board Meeting Date:	1/17/2023
----------------------------	------------------

Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	1	Does not recognize historical inequities
Resource Prioritization	2	Vaguely recognizes historical inequities. Old vehicles produce excess emissions which affect students. Replacing them with new vehicles will reduce emissions that will benefit student health. In addition, the vehicles being replaced are beyond economic repair.
Results	3	Air pollution is most prominent in the areas where schools with high opportunity gaps and achievement gaps are located. Reducing air pollution at these sites will improve learning environments for those students which likely will result in closing achievement gaps by preventing uninterrupted service to school sites and the student population.
TOTAL	6	

Contact Person:	Telephone:	Email:
India Griffin	213 241-3004	irg1397@lausd.net

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

TAB 2



Board of Education Report

File #: Rep-054-22/23, **Version:** 1

Approval of Facilities Contracts Actions

January 17, 2023

Procurement Services Division - Facilities Contracts

Action Proposed:

Ratify the Procurement Services Division (PSD) contract actions taken by Facilities Contracts under delegated authority as listed in Attachment “A” including: award of advertised construction contracts; approval of change orders; completion of contracts; award of architectural and engineering contracts; extra services / amendments for architectural and engineering contracts and approve the proposed contracts listed in Attachment B including award of a best value comprehensive modernization project contract and award of a goods and general services contract.

Background:

Facilities Contracts staff prepares monthly reports for contract actions necessary for the execution of projects approved by the Board and contained in the FSD Strategic Execution Plan (SEP), and for the maintenance and operation of District facilities in accordance with District policies and Board-delegated authority. As described in the November 12, 2013 Board Report #048-13/14 Informative, detailed information is provided on the Facilities Services website.

Expected Outcomes:

Approval of these items will allow services provided by these contracts to proceed in support of FSD projects, District policies and goals, and the Board-approved FSD-SEP.

Board Options and Consequences:

The Board can approve all actions presented or postpone selected actions pending receipt of additional information. Non-ratification of actions awarded under delegated authority in Attachment “A” will result in the immediate discontinuance of services. While non-ratification may be legally defensible, it will likely result in costly litigation over discontinued payments or if the District attempts to reclaim payments made to a vendor. District costs will likely increase as fewer contractors compete for future procurements

Policy Implications:

This action does not change District policy and conforms to California Education Code section 17604 that permits the Board of Education to delegate authority for Facilities Contracts (Board Report #444-17/18), which the Board exercised on May 08, 2018.

Budget Impact:

The contract actions presented are within the budget authority previously approved by the Board. Unless indicated otherwise, all contract actions are Bond funded.

File #: Rep-054-22/23, **Version:** 1

Student Impact:

The contract actions will help ensure that the students are provided with safe and healthy environments, and up to-date facilities that promote learning

Equity Impact:

Not applicable

Issues and Analysis:

There are no policy implications on these agreements

Attachments:

Attachment "A" - Ratification of Facilities Contract Actions Awarded Under Delegated Authority

Attachment "B" - Approval of Facilities Contract Actions Not Under Delegated Authority

Informatives:

None

Submitted:

12/08/22

RESPECTFULLY SUBMITTED,

ALBERTO M. CARVALHO
Superintendent

APPROVED BY:

PEDRO SALCIDO
Deputy Superintendent,
Business Services & Operations

REVIEWED BY:

DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

APPROVED:

SUNG YON LEE
Business Manager
Business Services and Operations

REVIEWED BY:

TONY ATIENZA
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement

APPROVED & PRESENTED BY:

JUDITH REECE
Chief Procurement Officer
Procurement Services Division

REVIEWED BY:

MARK HOVATTER
Chief Facilities Executive
Facilities Services Division

☒ Approved as to facilities impact

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

A. AWARD OF ADVERTISED CONSTRUCTION CONTRACTS

Item A

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
NSA Construction Group, Inc. (SBE)	2310000 / 4400010982	Wilmington STEAM Magnet MS ADA Barrier Removal Board Member: <u>Tanya Ortiz Franklin</u>	Bond Funds (100%)	\$4,398,000

Ratification of formally competed best value contract to provide program accessibility improvements to comply with the Americans with Disabilities Act (ADA).

Improvements include accessible paths of travel, signs, restrooms, drinking fountains, assistive listening device/intercom/phone, concrete ramps, pieces of assembly furniture, assembly seat, railings, locker room modifications/lockers, playground component, casework/counters, and door modification/automatic opener. (BOE #289-18/19 March 19, 2019, Amendment to the Facilities Services Division Strategic Execution Plan to Define and Approve Five Accessibility Enhancements Projects)

These services provide operational effectiveness and modernize infrastructure. Pillar 4 is supported by this action.

Contract Term: 11/14/22 through Division of State Architect (DSA) certification and close-out.

Contract Value: \$4,398,000

Requester:

Greg Garcia, Director
Project Execution
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

A. AWARD OF ADVERTISED CONSTRUCTION CONTRACTS

Item B

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Geronimo Concrete, Inc. (SBE)	2310008 / 4400010946	<u>Evergreen Avenue EEC</u> Outdoor Classroom Project Board Member: <u>Rocío Rivas</u>	Bond Funds (100%)	\$1,369,440

Ratification of formally competed contract to provide Outdoor Classroom Project.

Provides outdoor learning spaces with accessibility, restroom and drinking fountain upgrades. (BOE #487-17/18 June 12, 2018, Amendment to the Facilities Services Division Strategic Execution Plan to Define and Approve 10 Early Education Center Outdoor Classroom Projects)

These services provide operational effectiveness and modernize infrastructure. Pillar 4 is supported by this action.

Contract Term: 11/17/22 through DSA certification and close-out.

Contract Value: \$1,369,440

Requester:

India Griffin, Director
Maintenance & Operations
Facilities Services Division

ATTACHMENT A
RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

Item C**B. APPROVAL OF CHANGE ORDERS**

November 2022
= \$5,189,448

	<u>QUANTITY</u>	<u>AMOUNT</u>
i. New Construction contract change orders that do not individually exceed 10 percent for November 2022 (Average Transaction: \$28,342; Median Transaction: \$13,265)	33	\$935,274
ii. New Construction contract credit change orders for November 2022:	2	<\$29,486>
iii. Existing Facilities contract change orders that do not individually exceed 15 percent for November 2022 (Average Transaction: \$16,328; Median Transaction: \$7,382):	269	\$4,392,184
iv. Existing Facilities contract credit change orders for November 2022:	15	<\$108,524>
v. Existing Facilities contract change orders that individually exceed 15 percent (but do not exceed 25 percent) for November 2022, requiring 75 percent approval by the Board:	0	\$0

C.	COMPLETION OF CONTRACTS – November 2022	7	\$1,192,102
-----------	--	---	-------------

D.	AWARD OF INFORMAL CONTRACTS (Not Exceeding \$99,100)		
	A & B Letters for November (Average Transaction: \$53,328; Median Transaction: \$35,000)	13	\$693,270

ATTACHMENT A
RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

H. AWARD OF ARCHITECTURAL AND ENGINEERING CONTRACTS

Item D

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
PBWS Architects, LLP (SBE)	2320005 / 4400010740	<u>Chatsworth Park Urban Planning Magnet School</u> Board Member: <u>Scott M. Schmerelson</u>	Bond Funds (100%)	\$341,686

Ratification of formally competed contract to provide architectural and engineering services.

Provide site investigation, construction administration and closeout for the barrier removal project (BOE #007-22/23 August 30, 2022)

These services provide operational effectiveness and modernize infrastructure. Pillar 4 is supported by this action.

Contract Term: 11/01/22 through closeout

Contract Value: \$341,686

Requester:

Aaron Bridgewater, Director
 Asset Management
 Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

O. EXTRA SERVICES / AMENDMENTS FOR ARCHITECTURAL AND ENGINEERING CONTRACTS **\$797,605**

Item E

CONTRACT NOS.	1420030/4400002658; 1620147/4400004891; 1620147/4400004891; 1620147/4400004891; 1620147/4400004891; 1620147/4400004891; 1620147/4400004891; 1820004/4400006062; 1820007/4400006097; 1820027/4400006246; 1920002/4400006851; 1920012/4400007431; 1920019/4400007462; 1920023/4400007774; 2120145/4400009611; 2220021/4400009935
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Extra services are for design work that is not covered under the original Agreement. October Extra Services are listed at the link provided.

These services provide operational effectiveness and modernize infrastructure. Pillar 4 is supported by this action.

https://drive.google.com/file/d/1F3_d-BU9MlFYSTL7ynoGIB5u_3_hIsHo/view?usp=share_link

ATTACHMENT B
APPROVAL OF CONTRACTS NOT UNDER DELEGATED AUTHORITY

A. AUTHORIZATION TO AWARD A BEST VALUE COMPREHENSIVE MODERNIZATION PROJECT CONTRACT **\$178,884,235**

Item F

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Kemp Bros Construction, Inc.	2310003	Authorization to award a best value formally competed contract for a Comprehensive Modernization Project at John F. Kennedy High School.	\$178,884,235 <i>100% Bond Funds</i>

The Kennedy High School Comprehensive Modernization Project (Project) will provide safe and updated school facilities that support 21st century teaching and learning.

(BOE #205-16/17 December 13, 2016, Amendment to the Facilities Services Division Strategic Execution Plan to Approve Project Definition for 11 Comprehensive Modernization Projects)

[Click here to view project scope, schedule, and budget](#)

Board Member: Scott M. Schmerelson

Contract Term: Contract execution through DSA certification and closeout

Contract Value: \$178,884,235

Requester:

Greg Garcia, Director
 Project Execution
 Facilities Services Division

ATTACHMENT B
APPROVAL OF CONTRACTS NOT UNDER DELEGATED AUTHORITY

B. AUTHORIZATION TO AWARD A GOODS AND GENERAL SERVICES CONTRACT **\$1,198,170**

Item G

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Nuvve Holding Corp.	4500750468 (Sourcewell 042221-NUV)	Authorization to award a piggybacked contract for 24 electric school bus chargers for Transportation Services Division.	\$1,198,170 58% <i>General Funds</i> 42% <i>California Energy Commission Grant</i>

The chargers are necessary to supply the power needed to operate the LAUSD electric bus fleet. Without the chargers, the buses will need to be charged outside of District facilities, which will result in operational inefficiencies and possible route delays.

The electric bus chargers align with the Academic Excellence and the Operational Effectiveness pillars. The chargers shall provide the power needed for the electric buses to transport students to schools so that they have the opportunity to learn. They are also needed to ensure that the electric buses are sufficiently charged to support transportation operations.

Contract Term: One-time purchase

Contract Value: \$1,198,170

Requester:

Daniel Kang, Director
Transportation Services Division

TAB 3



Board of Education Report

File #: Rep-121-22/23, **Version:** 1

Define and Approve Six Board District Priority and Region Priority Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

January 17, 2023

Facilities Services Division

Action Proposed:

Define and approve six Board District Priority (BDP) and Region Priority (RP) projects, as listed on Attachment A, and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein. The total budget for these projects is \$356,066.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement the proposed projects, including budget modifications and the purchase of equipment and materials.

Background:

Projects are developed at the discretion of the Board Districts and/or Regions based upon an identified need. These projects are developed with support from Facilities Services Division staff and input from school administrators.

Project scopes, schedules, and budgets may vary depending on site conditions and needs. All projects must be capital in nature and adhere to bond language and laws.

Bond Oversight Committee Recommendations:

This item was considered by the School Construction Bond Citizens' Oversight Committee (BOC) at its meeting on December 1, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

Expected Outcomes:

Execution of these projects will help improve the learning environment for students, teachers, and staff.

Board Options and Consequences:

Adoption of the proposed action will allow staff to execute the projects listed on Attachment A. Failure to approve this proposed action will delay the projects and ultimately the anticipated benefit to the school and its students.

Policy Implications:

The requested actions are consistent with the Board-Prioritized Facilities Programs for BDP and RP projects and the District's commitment to address unmet school facilities needs and provide students with a safe and healthy learning environment.

Budget Impact:

The total combined budget for the six projects is \$356,066. One project is funded by Bond Program funds earmarked specifically for RP projects. Five projects are funded by Bond Program funds earmarked specifically for BDP projects.

Each project budget was prepared based on the current information known and assumptions about the project scope, site conditions, and market conditions. Individual project budgets will be reviewed throughout the planning, design, and construction phases as new information becomes known or unforeseen conditions arise and will be adjusted accordingly to enable the successful completion of each project.

Student Impact:

The proposed projects will upgrade, modernize, and/or improve school facilities to enhance the safety and educational quality of the learning environment to benefit approximately 3,031 students.

Equity Impact:

Board Districts and Regions consider a number of factors, including equity, when identifying the need for BDP and RP projects.

Issues and Analysis:

This report includes a number of time-sensitive, small to medium-sized projects that have been deemed critical by Board Districts and/or Regions and school administrators.

Attachments:

Attachment A - Board District Priority and Region Priority Projects

Attachment B - BOC Resolution

Informatives:

Not Applicable

Submitted:

12/07/22

RESPECTFULLY SUBMITTED,



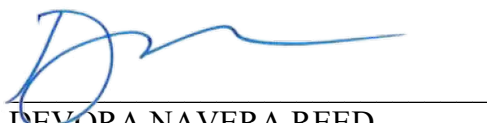
ALBERTO M. CARVALHO
Superintendent

APPROVED BY:



PEDRO SALCIDO
Deputy Superintendent,
Business Services and Operations

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

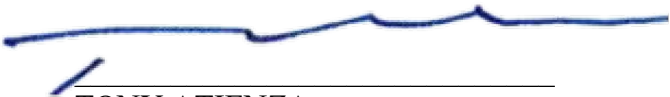
☒ Approved as to form.

APPROVED BY:



MARK HOVATTER
Chief Facilities Executive
Facilities Services Division

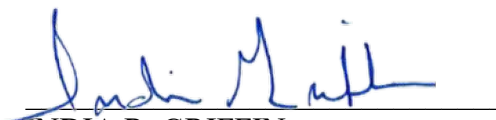
REVIEWED BY:



TONY ATIENZA
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement.

PRESENTED BY:



INDIA R. GRIFFIN
Director of Facilities Maintenance and Operations

ATTACHMENT A

BOARD DISTRICT PRIORITY AND REGION PRIORITY PROJECTS

Item	Board District	Region	School	Project Description	Managed Program	Project Budget	Anticipated Construction Start	Anticipated Construction Completion
1	3	N	Columbus ES	Provide interactive displays	BDP	\$ 7,615	Q1-2023	Q3-2023
2	3	N	Earhart Continuation HS	Provide classroom furniture	BDP	\$ 26,230	Q1-2023	Q3-2023
3	3	N	Rogers Continuation HS	Provide classroom furniture	BDP	\$ 28,041	Q1-2023	Q3-2023
4	3	N	Rinaldi Adult Center*	Provide interactive displays	BDP	\$ 22,688	Q1-2023	Q3-2023
5	4	W	University Charter HS**	Install video surveillance (CCTV) system	RP ¹	\$ 61,815	Q1-2023	Q3-2023
6	5	S	Salvin Special Education Center	Provide furniture for school	BDP	\$ 209,677	Q1-2023	Q3-2023
TOTAL						\$ 356,066		

*School is under the administration of the North Valley Occupational Center campus overseen by the Division of Adult and Career Education

**LAUSD affiliated charter school

¹(University Charter HS) Although this is a Region West (RW) RP project, Board District 4 (BD4) will contribute \$31,000 towards this budget. The amount will be transferred from BD4's spending target to the RW spending target.

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

Margaret Fuentes, Chair

LAUSD Student Parent

D. Michael Hamner, Vice-Chair

American Institute of Architects

Jennifer McDowell, Secretary

L.A. City Mayor's Office

Susan Linschoten, Executive Committee

L.A. Co. Auditor-Controller's Office

Scott Pansky, Executive Committee

L.A. Area Chamber of Commerce

Neelura Bell

CA Charter School Association

Jeffrey Fischbach

CA Tax Reform Assn.

Chris Hannan

L.A. Co. Federation of Labor AFL-CIO

Hyepin Im

L.A. City Controller's Office

Brian Mello

Assoc. General Contractors of CA

Dr. Clarence Montecarlo

Tenth District PTSA

William O. Ross, IV31st District PTSA**Samantha Rowles**

LAUSD Student Parent

Araceli Sandoval-Gonzalez

Early Education Coalition

Dolores Sobalvarro

AARP

Celia Ayala (Alternate)

Early Education Coalition

Chad Boggio (Alternate)

L.A. Co. Federation of Labor AFL-CIO

Peggy Robertson (Alternate)

Assoc. General Contractors of CA

Connie Yee (Alternate)

L.A. Co. Auditor-Controller's Office

Joseph P. Buchman – Legal Counsel

Burke, Williams & Sorensen, LLP

Lori Raineri and Keith Weaver – Oversight Consultants

Government Financial Strategies

Timothy Popejoy

Bond Oversight Administrator

Perla Zitle

Bond Oversight Coordinator

RESOLUTION 2022-49

BOARD REPORT NO. 121-22/23

RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE SIX BOARD MEMBER PRIORITY AND LOCAL DISTRICT PRIORITY PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN

WHEREAS, District Staff proposes that the Board of Education define and approve six Board Member Priority and Local District Priority projects (as listed on Attachment A of Board Report No. 121-22/23), amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein, and authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s), to make any purchases associated with these projects. The total combined budget for these projects is \$356,066; and

WHEREAS, Projects are developed at the discretion of the Board Districts and/or Local Districts based upon an identified need with support from Facilities staff and input from school administrators; and

WHEREAS, District Staff has determined that the proposed projects are consistent with the District's commitment to address unmet school facilities needs and provide students with a safe and healthy learning environment; and

WHEREAS, Funding for the six projects will come from Board Member Priority Funds and Local District Priority Funds; and

WHEREAS, District Staff has concluded that this proposed Facilities SEP amendment will facilitate Los Angeles Unified's ability to successfully complete the Facilities SEP.

RESOLUTION 2022-49**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE SIX BOARD MEMBER PRIORITY AND LOCAL DISTRICT PRIORITY PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Bond Citizens' Oversight Committee recommends that the Board of Education define and approve six Board Member Priority and Local District Priority projects, with a combined budget of \$356,066, and amend the Facilities SEP to incorporate therein, as described in Board Report No. 121-22/23, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee's website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

ADOPTED on December 1, 2022, by the following vote:

AYES: 11

ABSTENTIONS: 0

NAYS: 0

ABSENCES: 4

/Margaret Fuentes/

Margaret Fuentes
Chair

/Michael Hamner/

D. Michael Hamner
Vice-Chair

TAB 4



Board of Education Report

File #: Rep-122-22/23, **Version:** 1

Define and Approve the 7th Street Elementary Arts Integration Magnet School Retaining Wall and Parking Lot Asphalt Replacement Project and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

January 17, 2023

Facilities Services Division

Action Proposed:

Define and approve the 7th Street Elementary Arts Integration Magnet School (BD 7, South Region) Retaining Wall and Parking Lot Asphalt Replacement Project (Project) and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein. The total budget for the Project is \$2,001,951.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement this proposed project, including budget modifications and the purchase of equipment and materials.

Background:

Priorities for the expenditure of capital funding are evaluated to ensure the District's most pressing priorities are being addressed. More than 70 percent of Los Angeles Unified School District (Los Angeles Unified or District) school buildings were built more than 50 years ago, and more than \$50 billion of unfunded school facilities needs have been identified District-wide, and these needs grow every year. As the District's capital needs far exceed available funding, the most pressing unfunded critical needs will continue to be addressed based on an evaluation of known facilities conditions and needs at schools. Projects developed under this category of need, Critical Replacements and Upgrades of School Building/Site Systems and Components, will replace failing building systems that create safety concerns and are disruptive to school operations. Systems in the worst condition, especially those that pose a safety hazard and/or will negatively impact school operations and other building systems if not addressed, will be addressed first.

The proposed Project aligns with these priorities. The Project will replace the cracked retaining wall along the west side of the campus adjacent to the staff parking lot and provide asphalt replacement of the parking lot. Construction is anticipated to begin in the fourth quarter of 2024 and be completed in the first quarter of 2026.

Bond Oversight Committee Recommendations:

This item was considered by the School Construction Bond Citizens' Oversight Committee (BOC) at its meeting on December 1, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

Expected Outcomes:

Staff anticipates the Board of Education will adopt this proposed amendment to the Facilities SEP to define and approve the Project to address critical replacement and upgrade needs. Approval will authorize staff to proceed

with the implementation of the proposed Project to improve student health, safety, and educational quality.

Board Options and Consequences:

Adoption of the proposed action will authorize staff to proceed with the expenditure of Bond Program funds to undertake the proposed Project in accordance with the provisions set forth in Los Angeles Unified local bond measures K, R, Y, Q, and RR. If the proposed action is not approved, Bond Program funds will not be expended, and critical replacement and upgrade needs will remain unaddressed.

Policy Implications:

The proposal is consistent with the Los Angeles Unified's long-term goal to address unmet school facilities needs and significantly improve the conditions of aging and deteriorating school facilities as described in Los Angeles Unified local bond measures.

Budget Impact:

The Project budget is \$2,001,951 and will be funded with Bond Program funds earmarked specifically for critical replacements and upgrades of school building/site systems and components.

The Project budget was prepared based on the current information known and assumptions about the Project scope, site conditions, and market conditions. The Project budget will be reviewed throughout the planning, design, and construction phases as new information becomes known or unforeseen conditions arise and will be adjusted accordingly to enable the successful completion of the Project.

Student Impact:

Approval of the Project enables the District to continue our ongoing efforts to undertake facilities improvements that help ensure the approximately 271 students attending the school are provided with a safe school environment that promotes teaching and learning.

Equity Impact:

Not applicable.

Issues and Analysis:

It may be necessary to undertake feasibility studies, site analysis, scoping, and/or due diligence activities on the proposed Project prior to initiating design. As necessary, the Office of Environmental Health and Safety (OEHS) will evaluate the proposed Project in accordance with the California Environmental Quality Act (CEQA) to ensure compliance. If, through the planning and design process, it is determined the proposed Project scope will not sufficiently address the critical needs identified, the Project scope, schedule, and budget will be revised accordingly.

Attachments:

Attachment A - BOC Resolution

Informatives:

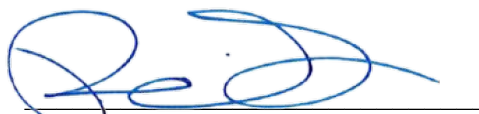
Not Applicable

Submitted:

12/07/22

RESPECTFULLY SUBMITTED,

ALBERTO M. CARVALHO
Superintendent

APPROVED BY:

PEDRO SALCIDO
Deputy Superintendent,
Business Services and Operations

REVIEWED BY:

DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

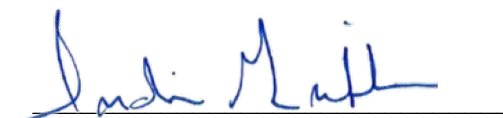
APPROVED BY:

MARK HOVATTER
Chief Facilities Executive
Facilities Services Division

REVIEWED BY:

TONY ATIENZA
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement.

PRESENTED BY:

INDIA R. GRIFFIN
Director of Facilities Maintenance and Operations

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

Margaret Fuentes, Chair

LAUSD Student Parent

D. Michael Hamner, Vice-Chair

American Institute of Architects

Jennifer McDowell, Secretary

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Susan Linschoten, Executive Committee

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Connie Yee (Alternate)

L.A. Co. Auditor-Controller's Office

Joseph P. Buchman – Legal Counsel

Burke, Williams & Sorensen, LLP

Lori Raineri and Keith Weaver – Oversight Consultants

Government Financial Strategies

Timothy Popejoy

Bond Oversight Administrator

Perla Zitle

Bond Oversight Coordinator

RESOLUTION 2022-50

BOARD REPORT NO. 122-22/23

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE THE 7TH STREET
ELEMENTARY ARTS INTEGRATION MAGNET SCHOOL RETAINING WALL AND PARKING
LOT ASPHALT REPLACEMENT PROJECT AND AMEND THE FACILITIES SERVICES
DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, District Staff proposes the Board of Education define and approve the 7th Street Elementary Arts Integration Magnet School Retaining Wall and Parking Lot Asphalt Replacement Project with a budget of \$2,001,951 (Project), as described in Board Report 122-22/23 attached hereto, and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein, and authorize the Chief Procurement Officer and/or the Chief Facilities Executive, and/or their designee(s), to execute all instruments necessary to implement the Project; and

WHEREAS, Projects developed under the School Upgrade Program category of need, Critical Replacements and Upgrades of School Building/Site Systems and Components, will replace failing building systems that create safety concerns and are disruptive to school operations; and

WHEREAS, The Project will replace the cracked retaining wall along the west side of the campus adjacent to the staff parking lot and provide asphalt replacement of the parking lot; and

WHEREAS, Construction is anticipated to begin in the fourth quarter of 2024 and be completed in the first quarter of 2026; and

WHEREAS, The Project is consistent with the Los Angeles Unified School District (Los Angeles Unified or District)'s long-term goal to address unmet school facilities needs and significantly improve the conditions of aging and deteriorating school facilities as described in Los Angeles Unified local bond measures; and

RESOLUTION 2022-50**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE THE 7TH STREET ELEMENTARY ARTS INTEGRATION MAGNET SCHOOL RETAINING WALL AND PARKING LOT ASPHALT REPLACEMENT PROJECT AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, District Staff has determined that the Project is necessary to improve student health, safety, and educational quality; and

WHEREAS, the Board of Education's approval of the Project will authorize District Staff to proceed with the expenditure of Bond Program funds to undertake the Project in accordance with the provisions set forth in Los Angeles Unified local bond measures K, R, Y, Q, and RR; and

WHEREAS, District Staff has concluded this proposed Facilities SEP amendment will facilitate Los Angeles Unified's ability to successfully complete the Facilities SEP.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens' Bond Oversight Committee recommends that the Board of Education define and approve the 7th Street Elementary Arts Integration Magnet School Retaining Wall and Parking Lot Asphalt Replacement Project with a budget of \$2,001,951, and amend the Facilities SEP to incorporate therein, as described in Board Report 122-22/23, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee's website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

ADOPTED on December 1, 2022, by the following vote:

AYES: 11

ABSTENTIONS: 0

NAYS: 0

ABSENCES: 4

/Margaret Fuentes/

Margaret Fuentes
Chair

/Michael Hamner/

D. Michael Hamner
Vice-Chair

TAB 5



Board of Education Report

File #: Rep-123-22/23, **Version:** 1

Define and Approve a \$30 Million Districtwide Program for Cooling Relief at School Cafeteria Kitchens and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

January 17, 2023

Facilities Services Division and Food Services Division

Action Proposed:

Define and approve a Districtwide program with a \$30 million budget to provide air conditioning equipment at school cafeteria kitchens (Program) and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement the proposed Program, including budget modifications and the purchase of equipment and materials.

Background:

On August 24, 2021, the Board of Education (Board) adopted an update to the School Upgrade Program (SUP) to integrate Measure RR funding and priorities into its operational framework and approved the Measure RR Implementation Plan (Implementation Plan) to help guide the identification of sites and development of project proposals (Board Report No. 027-21/22). The Implementation Plan included the development of school cafeteria upgrade projects to provide cooling in cafeteria kitchens, upgrade cafeteria management systems, and modernize cafeteria serving lines.

Staff's proposal aligns with these priorities. The Program will provide permanent air conditioning equipment at school cafeteria kitchens that currently have insufficient cooling as determined by the Food Services Division. The work to be undertaken at each school includes, but is not limited to:

- Purchase and install new three to five-ton commercial grade air conditioning units.
- Provide electrical upgrades to support the new equipment and any other required improvements or mitigations to ensure compliance with local, state, and/or federal facilities requirements.

Bond Oversight Committee Recommendations:

This item was considered by the School Construction Bond Citizens' Oversight Committee (BOC) at its meeting on December 1, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

Expected Outcomes:

Staff anticipates the Board will define and approve the Program and amend the Facilities SEP to incorporate therein. Approval will authorize staff to proceed with the implementation of the proposed Program to improve working conditions for employees, as the \$30 million funding allocation permits.

Board Options and Consequences:

Adoption of the proposed action will authorize staff to proceed with the expenditure of Bond Program funds to implement the proposed Program. If staff's proposal is not approved, Bond funds will not be expended, and school cafeteria needs will remain unaddressed.

Policy Implications:

The proposal is consistent with the Los Angeles Unified's long-term goal to address unmet school facilities needs and significantly improve the conditions of aging and deteriorating school facilities as described in Los Angeles Unified local bond measures.

Budget Impact:

The proposed budget allocation for this Program is \$30 million. The Program will be funded with Bond Program funds earmarked specifically for school cafeteria upgrades.

Student Impact:

The proposed Program will provide cooling relief in school cafeteria kitchens to help improve the health, safety, and working conditions for staff to continue serving nutritional meals to students.

Equity Impact:

See Attached Statement.

Issues and Analysis:

The Food Services Division identified 682 schools Districtwide (Attachment A) in need of cooling relief due to insufficient cooling in school cafeteria kitchens. Prioritization is based on schools located in the highest heat zones followed by the Average Daily Participation (ADP) rate of each school. Heat zone categories are determined based on the number of days the school is measured at more than 86 degrees Fahrenheit. The ADP is calculated using each school's total number of meals served in October 2022 against the number of school days for the month.

The purchase and installation of air conditioning equipment is anticipated to begin in the first quarter of 2023 with the goal to complete as many sites as feasible before the start of the 2023-24 school year. Installation of equipment at sites will be prioritized as shown in Attachment A. The completion of the entire program may be impacted by ongoing global supply chain challenges as well as unforeseen site conditions at school sites that will require more extensive electrical upgrades. Therefore, the program completion is anticipated in the second quarter of 2024.

The \$30 million allocation may not be sufficient to provide air conditioning systems at all schools listed on Attachment A. Installation will be provided at as many schools as possible, as prioritized on Attachment A, until the funding is exhausted.

Attachments:

Attachment A - Prioritization of Sites for Districtwide Cooling Relief Program at School Cafeteria Kitchens
Attachment B - BOC Resolution

Informatives:

Not Applicable

Submitted:

11/29/22

RESPECTFULLY SUBMITTED,

ALBERTO M. CARVALHO
Superintendent

APPROVED BY:

PEDRO SALCIDO
Deputy Superintendent,
Business Services and Operations

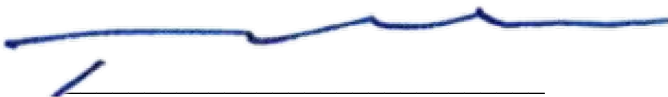
REVIEWED BY:

DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

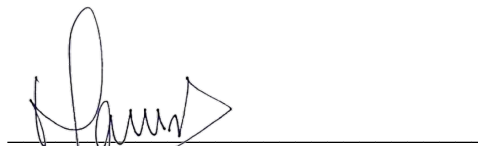
APPROVED BY:

MARK HOVATTER
Chief Facilities Executive
Facilities Services Division

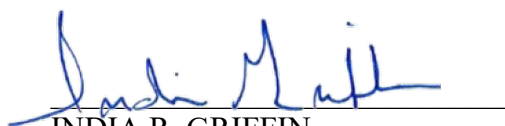
REVIEWED BY:

TONY ATIENZA
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement.

APPROVED BY:

MANISH P. SINGH
Director of Food Services
Food Services Division

PRESENTED BY:

INDIA R. GRIFFIN
Director of Facilities
Maintenance and Operations

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
FACILITIES SERVICES DIVISION
Equity Impact Statement**

TO: Members, Board of Education
 Alberto M. Carvalho, Superintendent

DATE: December 7, 2022

FROM: Mark Hovatter, Chief Facilities Executive

SUBJECT: BR-123-22/23 DEFINE AND APPROVE A \$30 MILLION DISTRICTWIDE PROGRAM FOR COOLING RELIEF AT SCHOOL CAFETERIA KITCHENS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN

Board Meeting Date:	1/17/2023
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Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	3	The Food Services Division identified 682 schools Districtwide in need of cooling relief due to insufficient cooling in school cafeteria kitchens.
Resource Prioritization	4	Prioritization is based on schools located in the highest heat zones followed by the Average Daily Participation (ADP) rate of each school. Heat zone categories are determined based on the number of days the school is measured at more than 86 degrees Fahrenheit. The ADP is calculated using each school's total number of meals served in October 2022 against the number of school days for the month. Installation will be provided at as many schools as possible, as prioritized on Attachment A of Board Report No. 123-22/23, until the funding is exhausted.

****Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.**

Component	Score	Score Rationale
Results	3	The work to be undertaken at each school includes, but is not limited to: • Purchase and install new three to five-ton commercial grade air conditioning units. • Provide electrical upgrades to support the new equipment and any other required improvements or mitigations to ensure compliance with local, state, and/or federal facilities requirements.
TOTAL	10	

Contact Person:	Telephone:	Email:
Katy Szeto	213-241-5113	katy.szeto@lausd.net

#	School Name	Board District	Region
1	Brainard ES	6	North
2	Mulholland MS	3	North
3	Sylmar Charter HS	6	North
4	Arleta HS	6	North
5	Nobel Charter MS	3	North
6	Canterbury ES	6	North
7	Canoga Park HS	3	North
8	Hart ES	3	North
9	Sylmar Leadership Academy	6	North
10	Limerick ES	3	North
11	Cleveland Charter HS	3	North
12	Reseda Charter HS	4	North
13	Sharp ES	6	North
14	Holmes MS	3	North
15	Kennedy HS	3	North
16	Sutter MS	4	North
17	Taft Charter HS	4	North
18	Canoga Park ES	3	North
19	Olive Vista MS	6	North
20	Dyer ES	6	North
21	Bassett ES	3	North
22	Northridge MS	3	North
23	Sunny Brae ES	3	North
24	Lawrence MS	3	North
25	Sherman Oaks Center for Enriched Studies	4	North
26	Vena ES	6	North
27	Sylmar ES	6	North
28	Mosk ES	4	North

#	School Name	Board District	Region
29	Napa ES	3	North
30	Cohasset ES	3	North
31	Henry MS	3	North
32	Portola Charter MS	4	North
33	Frost MS	3	North
34	Hale Charter Academy MS	3	North
35	Chatsworth Charter HS	3	North
36	Fullbright ES	4	North
37	Hubbard ES	6	North
38	Reseda ES	4	North
39	El Dorado ES	6	North
40	Anatola ES	3	North
41	Winnetka ES	3	North
42	Cantara ES	3	North
43	Porter MS	3	North
44	Beachy ES	6	North
45	Osceola ES	6	North
46	Haskell STEAM Magnet ES	3	North
47	Herrick ES	6	North
48	Blythe ES	3	North
49	Nevada ES	3	North
50	Columbus MS	3	North
51	Vanalden ES	4	North
52	Bertrand ES	4	North
53	Garden Grove ES	4	North
54	Melvin ES	3	North
55	Northridge Academy HS	3	North
56	Valley Academy of Arts and Sciences	3	North
57	Shirley ES	4	North

#	School Name	Board District	Region
58	Stagg ES	3	North
59	Tulsa ES	3	North
60	Woodland Hills Academy	4	North
61	Lake Balboa College Preparatory Magnet	3	North
62	Calahan ES	3	North
63	Lorne ES	3	North
64	Capistrano ES	3	North
65	Harding ES	6	North
66	Germain Academy for Academic Achievement	3	North
67	Newcastle ES	4	North
68	Lemay ES	3	North
69	Porter Ranch Community School	3	North
70	Gault ES	3	North
71	Nestle Charter ES	4	North
72	Van Gogh Charter ES	3	North
73	Andasol ES	3	North
74	Superior Charter ES	3	North
75	Darby ES	3	North
76	Calvert Charter for Enriched Studies	4	North
77	Danube ES	3	North
78	Dearborn Charter Academy ES	3	North
79	Topeka Charter School for Advanced Studies	3	North
80	Chatsworth Park ES	3	North
81	Balboa Gifted/High Ability Magnet ES	3	North
82	Beckford Charter for Enriched Studies	3	North
83	Woodlake Community Charter ES	3	North
84	Knollwood Preparatory Academy ES	3	North
85	Woodland Hills Charter ES	4	North
86	Serrania Charter for Enriched Studies	4	North

#	School Name	Board District	Region
87	Welby Way Charter ES	3	North
88	Tarzana ES	4	North
89	Granada ES	3	North
90	Castlebay Charter ES	3	North
91	Justice Academy Charter ES	3	North
92	Wilbur Charter for Enriched Academics	4	North
93	Pomelo Community Charter ES	3	North
94	Lockhurst Charter ES	3	North
95	El Oro Way Charter for Enriched Studies	3	North
96	Hamlin Charter Academy ES	3	North
97	Calabash Charter Academy	3	North
98	Pearl Journalism/Communications Magnet HS	3	North
99	Miller Career & Transition Center	3	North
100	Enadia Way Technology Charter	3	North
101	Leichman Career Preparatory & Transition Center	4	North
102	Haynes Charter for Enriched Studies	3	North
103	Lokrantz Special Education Center	4	North
104	Van Nuys HS	3	North
105	Monroe HS	6	North
106	Polytechnic HS	6	North
107	Chavez Learning Academies	6	North
108	Sun Valley Magnet: Engineering Arts & Technology	6	North
109	North Hollywood HS	3	North
110	Byrd MS	6	North
111	Valerio ES	6	North
112	Plummer ES	6	North
113	Sylvan Park ES	3	North
114	Madison MS	6	North
115	Haddon ES	6	North

#	School Name	Board District	Region
116	Noble ES	6	North
117	Hazeltine ES	3	North
118	Kittridge ES	6	North
119	Sepulveda MS	6	North
120	Telfair ES	6	North
121	Fulton College Preparatory School	6	North
122	Obama ES	6	North
123	Panorama HS	6	North
124	Langdon ES	6	North
125	Alta California ES	6	North
126	Parks Learning Center	6	North
127	Vista MS	6	North
128	Liggett ES	6	North
129	San Fernando HS	6	North
130	Coldwater Canyon ES	6	North
131	Fair ES	6	North
132	Van Nuys ES	3	North
133	Fernangeles ES	6	North
134	Erwin ES	6	North
135	Parthenia Academy of Arts & Technology	3	North
136	Victory ES	6	North
137	Strathern ES	6	North
138	Grant HS	6	North
139	Valley Oaks Center for Enriched Studies	6	North
140	Camellia ES	6	North
141	Panorama City ES	6	North
142	Gridley ES	6	North
143	Coughlin ES	6	North
144	Pacoima MS	6	North

#	School Name	Board District	Region
145	Cardenas ES	3	North
146	Bellingham ES	6	North
147	Roscoe ES	6	North
148	San Fernando ES	6	North
149	O'Melveny ES	6	North
150	Chase ES	6	North
151	Van Nuys MS	3	North
152	Santana Arts Academy	6	North
153	Sendak ES	6	North
154	Morningside ES	6	North
155	Romer MS	6	North
156	San Fernando MS	6	North
157	Vintage Math/Science/Technology Magnet ES	3	North
158	Saticoy ES	6	North
159	Columbus ES	3	North
160	Broadous ES	6	North
161	Arminta ES	6	North
162	Kester ES	3	North
163	Ranchito ES	6	North
164	East Valley HS	6	North
165	Korenstein ES	6	North
166	Vista del Valle Dual Language Academy	6	North
167	Burbank ES	3	North
168	Lassen ES	6	North
169	Monlux ES	6	North
170	Lankershim ES	6	North
171	Verdugo Hills HS	6	North
172	Burton ES	6	North
173	Gledhill ES	6	North

#	School Name	Board District	Region
174	Mount Gleason MS	6	North
175	Lane ES	2	East
176	Reed MS	3	North
177	Oxnard ES	6	North
178	Sunland ES	6	North
179	Glenwood ES	6	North
180	Toluca Lake ES	6	North
181	Primary Academy for Success School	6	North
182	Maclay MS	6	North
183	Stonehurst STEAM Magnet ES	6	North
184	Mayall Academy of Arts & Technology Magnet ES	3	North
185	Plainview Academic Charter Academy	6	North
186	Mountain View ES	6	North
187	Apperson ES	6	North
188	Encino Charter ES	4	North
189	Pinewood ES	6	North
190	Emelita ES	4	North
191	Vinedale College Preparatory Academy	6	North
192	Rio Vista ES	6	North
193	Academy for Enriched Sciences Magnet ES	3	North
194	Colfax Charter ES	3	North
195	Lanai ES	4	North
196	Hesby Oaks Leadership Charter	4	North
197	Lowman Special Education & Career Transition Center	6	North
198	Topanga Charter ES	4	West
199	Bell HS	5	East
200	Nueva Vista ES	5	East
201	Corona ES	5	East
202	Loma Vista ES	5	East

#	School Name	Board District	Region
203	Woodlawn ES	5	East
204	Maywood Center for Enriched Studies	5	East
205	Maywood Academy HS	5	East
206	Heliotrope ES	5	East
207	Orchard Academies	5	East
208	Fishburn ES	5	East
209	Maywood ES	5	East
210	Escutia PC	5	East
211	Millikan Charter MS	3	North
212	Sherman Oaks Charter ES	3	North
213	Dixie Canyon Community Charter ES	3	North
214	Chandler ES	3	North
215	Carpenter Community Charter ES	3	North
216	Riverside Charter ES	3	North
217	Marquez HS	5	East
218	Elizabeth Learning Center	5	East
219	Ochoa Learning Center	5	East
220	Middleton ES	5	East
221	Miles ES	5	East
222	Hughes ES	5	East
223	Huntington Park HS	5	East
224	Walnut Park ES	5	East
225	San Antonio ES	5	East
226	Roybal-Allard ES	5	East
227	Escalante ES	5	East
228	Bernstein HS	5	West
229	Hope ES	5	East
230	Pacific ES	5	East
231	Gage MS	5	East

#	School Name	Board District	Region
232	Nimitz MS	5	East
233	Park ES	5	East
234	Huntington Park ES	5	East
235	Le Conte MS	5	West
236	Middleton PC	5	East
237	South East HS	5	East
238	Legacy HS Complex	5	East
239	South Gate HS	5	East
240	San Miguel ES	5	East
241	Montara ES	5	East
242	Bryson ES	5	East
243	Southeast MS	5	East
244	Independence ES	5	East
245	Walnut Park MS	5	East
246	Madison ES	5	East
247	South Gate MS	5	East
248	Tweedy ES	5	East
249	Liberty ES	5	East
250	Willow ES	5	East
251	San Gabriel ES	5	East
252	State ES	5	East
253	Stanford ES	5	East
254	Victoria ES	5	East
255	Stanford PC	5	East
256	West Hollywood ES	4	West
257	RFK Community Schools - UCLA Community School	5	West
258	Rivera Learning Complex	7	South
259	Banning HS	7	South
260	Torres HS	2	East

#	School Name	Board District	Region
261	Union ES	2	East
262	75th St. ES	7	South
263	Bridges Span School	7	South
264	Contreras Learning Complex	2	East
265	93rd St. ES	7	South
266	South Park ES	7	South
267	Fremont HS	7	South
268	Bravo Medical Magnet HS	2	East
269	Garfield HS	2	East
270	Hooper ES	5	East
271	Santee Education Complex	5	East
272	RFK Community Schools - Ambassador School of Global Education	5	West
273	107th St. ES	7	South
274	95th St. ES	1	South
275	Wisdom ES	7	South
276	Ford ES	2	East
277	Main ES	7	East
278	Russell ES	7	South
279	Los Angeles Academy MS	7	East
280	Ascot ES	5	East
281	Budlong ES	1	South
282	92nd St. ES	7	South
283	Normandie ES	1	South
284	Foshay Learning Center	1	South
285	Franklin HS	2	East
286	Griffith STEAM Magnet MS	2	East
287	Esperanza ES	2	East
288	Parmelee ES	7	South

#	School Name	Board District	Region
289	Manchester ES	1	South
290	McKinley ES	7	South
291	Magnolia ES	5	West
292	Rowan ES	2	East
293	52nd St. ES	1	South
294	66th St. ES	7	South
295	Burbank Arts Tech Community Magnet MS	2	East
296	Jefferson HS	5	East
297	Knox ES	7	South
298	Roosevelt HS	2	East
299	Belmont HS	2	East
300	Politi ES	2	West
301	Euclid ES	2	East
302	Miramonte ES	7	South
303	Barrett ES	1	South
304	Woodcrest ES	1	South
305	49th St. ES	7	East
306	Wilmington STEAM Magnet MS	7	South
307	West Vernon ES	5	East
308	61st St. ES	1	South
309	Amestoy ES	7	South
310	Baca Arts Academy	7	South
311	96th St. ES	7	South
312	Graham ES	7	South
313	Del Olmo ES	2	East
314	Sheridan ES	2	East
315	Eastman ES	2	East
316	Hoover ES	5	West
317	Florence ES	7	East

#	School Name	Board District	Region
318	135th St. ES	7	South
319	West Adams Preparatory HS	5	West
320	Miller ES	1	South
321	Wadsworth ES	5	East
322	Garcetti Learning Academy	1	South
323	Moore Math/Science/Technology Academy	7	South
324	Los Angeles ES	5	West
325	Alexandria ES	2	East
326	Gulf ES	7	South
327	San Pedro ES	5	East
328	Marvin ES	1	West
329	Manual Arts HS	1	South
330	20th St. ES	5	East
331	Nevin ES	5	East
332	28th St. ES	5	East
333	Narbonne HS	7	South
334	Alexander Science Center ES	1	South
335	San Pedro HS Marine Science Magnet	7	#N/A
336	San Pedro HS	7	South
337	Evergreen ES	2	East
338	Marshall HS	2	West
339	Wilson HS	2	East
340	Belvedere ES	2	East
341	Gates ES	2	East
342	Lizarraga ES	5	East
343	186th St. ES	7	South
344	De La Torre ES	7	South
345	Harmony ES	5	East
346	24th St. ES	1	South

#	School Name	Board District	Region
347	Belvedere MS	2	East
348	Anton ES	2	East
349	Burroughs MS	1	West
350	118th St. ES	7	South
351	Liechty MS	2	East
352	Mendez HS	2	East
353	99th St. ES	7	South
354	Hawaiian ES	7	South
355	Hollywood HS	4	West
356	Edison MS	7	South
357	Bright ES	1	West
358	Los Angeles HS	1	West
359	Wilmington Park ES	7	South
360	122nd St. ES	7	South
361	Stevenson College & Career Preparatory	2	East
362	Castelar ES	2	East
363	Estrella ES	7	East
364	Plasencia ES	2	East
365	Humphreys ES	2	East
366	Virgil MS	2	East
367	Hollenbeck MS	2	East
368	West Athens ES	1	South
369	MacArthur Park ES for the Visual and Performing Arts	2	East
370	10th St. ES	2	East
371	Western TECH Magnet School	1	South
372	LaMotte ES	1	South
373	Flournoy ES	7	South
374	Hillcrest ES	1	West
375	Vermont ES	1	South

#	School Name	Board District	Region
376	Lee Medical & Health Science Magnet ES	2	East
377	Lawson Academy of the Arts Mathematics & Science	1	South
378	Malabar ES	2	East
379	Gratts Learning Academy for Young Scholars	2	East
380	Hawkins HS	1	South
381	Lomita STEAM Magnet ES	7	South
382	Barton Hill ES	7	South
383	Orthopaedic Hospital Medical Magnet HS	5	East
384	Meyler ES	7	South
385	Fairfax HS	4	West
386	Ride ES (SMART Academy)	5	East
387	Brooklyn Avenue School	2	East
388	Hobart ES	5	West
389	Griffith-Joyner ES	7	South
390	Nightingale MS	2	East
391	Commonwealth ES	2	East
392	Lincoln HS	2	East
393	1st St. ES	2	East
394	Cienega ES	1	West
395	Dodson MS	7	South
396	Denker ES	7	South
397	YES Academy at Hyde Park ES	1	South
398	Harbor City ES	7	South
399	Carson-Gore Academy of Environmental Studies	1	West
400	Weemes ES	1	South
401	Grape ES	7	South
402	Downtown Magnets HS: Downtown Business	2	East
403	32nd St./USC Performing Arts Magnet ES	1	South
404	116th St. ES	7	South

#	School Name	Board District	Region
405	Dena ES	2	East
406	Adams MS	5	East
407	Carson HS	7	South
408	Menlo ES	1	South
409	San Jose ES	6	North
410	Hamilton HS	1	West
411	Nava Learning Academy	5	East
412	Kim ES	5	West
413	Norwood ES	5	South
414	Grant ES	5	West
415	Angelou Community HS	7	East
416	Figueroa ES	1	South
417	Lillian ES	5	East
418	Roybal Learning Center	2	East
419	Peary MS	7	South
420	Hamasaki Medical & Science Magnet ES	2	East
421	Cortines School of Visual and Performing Arts	2	East
422	Raymond ES	1	South
423	Fries ES	7	South
424	El Sereno MS	2	East
425	Eshelman ES	7	South
426	153rd St. ES	7	South
427	Dominguez ES	7	South
428	74th St. ES	1	South
429	Farmdale ES	2	East
430	Carson ES	7	South
431	Gardena ES	7	South
432	Fleming MS	7	South
433	15th St. ES	7	South

#	School Name	Board District	Region
434	Shenandoah ES	1	West
435	City Terrace ES	2	East
436	Griffin ES	2	East
437	Bethune MS	7	South
438	Caroldale Learning Community	7	South
439	Weigand ES	7	South
440	Lockwood ES	2	West
441	Aurora ES	7	East
442	6th Ave. ES	1	West
443	Catskill ES	7	South
444	Lorena ES	2	East
445	Utah Span School	2	East
446	112th St. ES	7	South
447	Queen Anne ES	1	West
448	109th St. ES	7	South
449	Dymally HS	7	South
450	Kim Academy	5	West
451	Harrison ES	2	East
452	Clinton MS	5	East
453	King Magnets MS	2	West
454	Dana MS	7	South
455	4th St. ES	2	East
456	Berendo MS	5	West
457	Alta Loma ES	1	West
458	Dayton Heights ES	2	West
459	Gardena HS	7	South
460	Logan Academy of Global Ecology	2	East
461	Ritter ES	7	South
462	Venice HS	4	West

#	School Name	Board District	Region
463	Huerta ES	5	East
464	Leland ES	7	South
465	Purche ES	7	South
466	Murchison ES	2	East
467	Taper ES	7	South
468	Drew MS	7	South
469	Palms MS	1	West
470	Arlington Heights ES	1	West
471	Cabrillo ES	7	South
472	Irving STEAM Magnet MS	5	West
473	La Salle ES	1	South
474	Angeles Mesa ES	1	South
475	Eagle Rock ES	5	East
476	Harvard ES	5	West
477	Dorsey HS	1	West
478	Sierra Park ES	2	East
479	White MS	7	South
480	Rancho Dominguez Preparatory School	7	South
481	Arroyo Seco Museum Science Magnet	2	East
482	Muir MS	1	South
483	Braddock ES	4	West
484	Aldama ES	2	East
485	Wilshire Park ES	1	West
486	White ES	2	East
487	Halldale ES	7	South
488	Dolores ES	7	South
489	Breed ES	2	East
490	Ramona ES	5	West
491	Mack ES	1	South

#	School Name	Board District	Region
492	Ambler ES	7	South
493	Sunrise ES	2	East
494	Wilton ES	1	West
495	King-Drew Medicine & Science Magnet HS	7	South
496	Carnegie MS	7	South
497	9th St. ES	2	East
498	Broad ES	7	South
499	Cahuenga ES	5	West
500	Jones ES	5	East
501	Saturn ES	1	West
502	King ES	1	South
503	Marina Del Rey MS	4	West
504	Marianna ES	2	East
505	Loreto ES	2	East
506	University Charter HS	4	West
507	Huntington ES	2	East
508	Compton ES	7	South
509	El Sereno ES	2	East
510	Multnomah ES	2	East
511	Sotomayor Arts and Sciences Magnet	5	West
512	Kingsley ES	5	West
513	Carver MS	5	East
514	Bancroft MS	4	West
515	Washington Preparatory HS	1	South
516	Vine ES	4	West
517	Gompers MS	7	South
518	Glassell Park STEAM Magnet ES	5	West
519	Toland Way ES	5	East
520	Stoner ES	4	West

#	School Name	Board District	Region
521	Jordan HS	7	South
522	Allesandro ES	5	West
523	Los Feliz STEMM Magnet ES	2	West
524	Eagle Rock HS	5	East
525	Los Angeles Center for Enriched Studies	1	West
526	Normont ES	7	South
527	President ES	7	South
528	Century Park ES	1	South
529	Chapman ES	7	South
530	2nd St. ES	2	East
531	Manhattan ES	1	South
532	Grand View ES	4	West
533	Mann UCLA Community School	1	South
534	Crescent Heights Language Arts/Social Justice Magnet ES	1	West
535	Rosemont ES	2	East
536	Trinity ES	5	East
537	Windsor Hills Math/Science/Aerospace Magnet ES	1	South
538	232nd Pl. ES	7	South
539	54th St. ES	1	South
540	Brentwood Science Magnet ES	4	West
541	Baldwin Hills ES	1	West
542	Pio Pico MS	1	West
543	Audubon MS	1	South
544	Bonita ES	7	South
545	Monte Vista ES	2	East
546	Garvanza Technology & Leadership Magnet ES	2	East
547	Perez Special Education Center	2	East
548	Virginia ES	1	West

#	School Name	Board District	Region
549	Aragon ES	2	West
550	Towne ES	7	South
551	Park Western ES	7	South
552	Cochran MS	1	West
553	59th St. ES	1	South
554	Webster MS	4	West
555	Widney Special Education HS	1	South
556	4th St. PC	2	East
557	Hancock Park ES	4	West
558	Bandini ES	7	South
559	Obama Global Preparation Academy	1	South
560	Westminster Math & Technology/Environmental Studies Magnet ES	4	West
561	Crenshaw Magnet HS: STEMM	1	South
562	Delevan ES	5	East
563	Van Deene ES	7	South
564	Buchanan ES	2	East
565	Chavez ES	2	East
566	Vernon City ES	5	East
567	Fletcher ES	5	West
568	Markham MS	7	South
569	Curtiss MS	7	South
570	Yorkdale ES	2	East
571	Bradley Global Awareness Magnet ES	1	South
572	Broadway ES	4	West
573	Cimarron ES	1	South
574	156th St. ES	7	South
575	Van Ness ES	4	West
576	Bakewell PC	1	South

#	School Name	Board District	Region
577	Hooper PC	5	East
578	Broadacres ES	7	South
579	Soto ES	2	East
580	Holmes ES	5	East
581	Kennedy ES	2	East
582	Lake PC	2	East
583	Wright STEAM Magnet MS	4	West
584	Elysian Heights ES	5	West
585	Sierra Vista ES	2	East
586	Del Amo ES	7	South
587	Olympic PC	2	East
588	Albion ES	2	East
589	Atwater ES	5	West
590	Sterry ES	4	West
591	Crestwood ES	7	South
592	Maple PC	5	East
593	7th St. Arts Integration Magnet ES	7	South
594	Loyola Village Fine & Performing Arts Magnet ES	4	West
595	Amanecer PC	2	East
596	Dorris ES	5	West
597	Laurel Span School	4	West
598	San Pascual STEAM Magnet ES	2	East
599	Bridge ES	2	East
600	Hollywood ES	5	West
601	42nd St. ES	1	South
602	Micheltorena ES	5	West
603	Westside Global Awareness Magnet	4	West
604	Mayberry ES	5	West
605	Coliseum ES	1	West

#	School Name	Board District	Region
606	Marlton Special Education School	1	West
607	Riordan PC	2	East
608	Cowan ES	4	West
609	Bushnell Way ES	2	East
610	Avalon Gardens ES	7	South
611	Solis Learning Academy	2	East
612	Glen Alta Span School	2	East
613	Mariposa-Nabi PC	5	West
614	Charnock ES	1	West
615	Harte Preparatory MS	1	South
616	Palms ES	1	West
617	Clover ES	1	West
618	Paseo del Rey Natural Science Magnet ES	4	West
619	Jones PC	1	South
620	Glenfeliz ES	5	West
621	Banneker Career & Transition Center	7	South
622	Carthay Environmental Studies Magnet ES	1	West
623	Playa Vista ES	4	West
624	Point Fermin Marine Science Magnet ES	7	South
625	3rd St. ES	4	West
626	Annalee ES	7	South
627	Mid-City's Prescott School of Enriched Sciences	1	West
628	Solano ES	2	East
629	Latona ES	2	East
630	Washington PC	1	South
631	Lexington PC	2	West
632	Rockdale Visual & Performing Arts Magnet ES	5	East
633	Brockton ES	4	West
634	Twain MS	4	West

#	School Name	Board District	Region
635	Castle Heights ES	1	West
636	South Shores Visual & Performing Arts Magnet ES	7	South
637	Westwood Charter ES	4	West
638	Short ES	4	West
639	Annandale ES	5	East
640	Hillside ES	2	East
641	Melrose Math/Science/Technology Magnet ES	4	West
642	Willenberg Special Education Center	7	South
643	Cheremoya ES	5	West
644	Franklin ES	2	West
645	Community Magnet Charter ES	4	West
646	Beethoven ES	4	West
647	Leapwood ES	7	South
648	Fairburn ES	4	West
649	Coeur d'Alene ES	4	West
650	Gardner ES	4	West
651	Revere Charter MS	4	West
652	Rosewood Urban Planning & Design Magnet ES	4	West
653	Ivanhoe ES	5	West
654	Clifford Math & Technology Magnet ES	5	West
655	Emerson Community Charter MS	4	West
656	Westchester Enriched Sciences Magnets	4	West
657	Warner ES	4	West
658	Dahlia Heights ES	5	East
659	Garza PC	2	East
660	Wilshire Crest ES	1	West
661	Mount Washington ES	5	East
662	Westport Heights ES	4	West
663	Marquez Charter ES	4	West

#	School Name	Board District	Region
664	Canfield ES	1	West
665	Ann ES	2	East
666	Mar Vista ES	4	West
667	Palisades Charter ES	4	West
668	Playa Del Rey ES	4	West
669	Lafayette Park PC	2	East
670	Richland ES	4	West
671	Walgrove ES	4	West
672	Kentwood ES	4	West
673	Canyon Charter ES	4	West
674	Salvin Special Education Center	5	South
675	Wonderland ES	4	West
676	Valley View ES	3	West
677	Overland ES	1	West
678	Open Magnet Charter ES	4	West
679	Roscomare ES	4	West
680	Kenter Canyon Charter ES	4	West
681	Ramona Opportunity HS	2	East
682	McBride Special Education Center	4	West

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

Margaret Fuentes, Chair

LAUSD Student Parent

D. Michael Hamner, Vice-Chair

American Institute of Architects

Jennifer McDowell, Secretary

L.A. City Mayor's Office

Susan Linschoten, Executive Committee

L.A. Co. Auditor-Controller's Office

Scott Pansky, Executive Committee

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Neelura Bell

CA Charter School Association

Jeffrey Fischbach

CA Tax Reform Assn.

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Dr. Clarence Monteclaro

Tenth District PTSA

William O. Ross, IV31st District PTSA**Samantha Rowles**

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Araceli Sandoval-Gonzalez

Early Education Coalition

Dolores Sobalvarro

AARP

Celia Ayala (Alternate)

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Chad Boggio (Alternate)

L.A. Co. Federation of Labor AFL-CIO

Peggy Robertson (Alternate)

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Connie Yee (Alternate)

L.A. Co. Auditor-Controller's Office

Joseph P. Buchman – Legal Counsel

Burke, Williams & Sorensen, LLP

Lori Raineri and Keith Weaver – Oversight**Consultants**

Government Financial Strategies

Timothy Popejoy

Bond Oversight Administrator

Perla Zitle

Bond Oversight Coordinator

RESOLUTION 2022-51

BOARD REPORT 123-22/23

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE A \$30 MILLION
DISTRICTWIDE PROGRAM FOR COOLING RELIEF AT SCHOOL CAFETERIA KITCHENS
AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO
INCORPORATE THEREIN**

WHEREAS, District Staff proposes that the Board of Education (Board) define and approve a Districtwide program with a budget of \$30 million to provide air conditioning equipment at school cafeteria kitchens (Program), amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein, and authorize the Chief Procurement Officer and/or the Chief Facilities Executive, and/or their designee(s), to execute all instruments necessary to implement the Program; and

WHEREAS, The Measure RR Implementation Plan included the development of school cafeteria upgrade projects to provide cooling in cafeteria kitchens, upgrade cafeteria management systems, and modernize cafeteria serving lines; and

WHEREAS, The Program will provide permanent air conditioning equipment at school cafeteria kitchens that currently have insufficient cooling as determined by the Food Services Division. The work to be undertaken at each school includes, but is not limited to:

- Purchase and install new three to five-ton commercial grade air conditioning units.
- Provide electrical upgrades to support the new systems and any other required improvements or mitigations to ensure compliance with local, state, and/or federal facilities requirements.

WHEREAS, The proposed Program will provide cooling relief in school cafeteria kitchens to help improve the health, safety, and working conditions for staff to continue serving nutritional meals to students; and

RESOLUTION 2022-51**RECOMMENDING BOARD DEFINE AND APPROVE A \$30 MILLION DISTRICTWIDE PROGRAM FOR COOLING RELIEF AT SCHOOL CAFETERIA KITCHENS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, The Food Services Division identified 682 schools Districtwide (Attachment A) in need of cooling relief due to insufficient cooling in school cafeteria kitchens. Prioritization is based on schools located in the highest heat zones followed by the Average Daily Participation (ADP) rate of each school. Heat zone categories are determined based on the number of days the school is measured at more than 86 degrees Fahrenheit. The ADP is calculated using each school's total number of meals served in October 2022 against the number of school days for the month; and

WHEREAS, The purchase and installation of air conditioning equipment is anticipated to begin in the first quarter of 2023 with the goal to complete as many sites as feasible before the start of the 2023-24 school year. Installation of equipment at sites will be prioritized as shown in Attachment A. The completion of the entire program may be impacted by ongoing global supply chain challenges as well as unforeseen site conditions at school sites that will require more extensive electrical upgrades. Therefore, the program completion is anticipated in the second quarter of 2024; and

WHEREAS, The \$30 million allocation may not be sufficient to provide air conditioning systems at all schools listed on Attachment A. Installation will be provided at as many schools as possible, as prioritized on Attachment A, until the funding is exhausted; and

WHEREAS, District Staff has concluded that this proposed Facilities SEP amendment will facilitate Los Angeles Unified's ability to successfully complete the Facilities SEP.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens' Bond Oversight Committee recommends that the Board of Education define and approve a Districtwide program with a budget of \$30 million to provide Air Conditioning Systems at School Cafeteria Kitchens, and amend the Facilities SEP to incorporate therein, as described in Board Report 123-22/23, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee's website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

ADOPTED on December 1, 2022, by the following vote:

AYES: 11

ABSTENTIONS: 0

NAYS: 0

ABSENCES: 4

/Margaret Fuentes/

Margaret Fuentes
Chair

/Michael Hamner/

D. Michael Hamner
Vice-Chair

Bond Oversight Committee

TAB 6



Board of Education Report

File #: Rep-124-22/23, **Version:** 1

Define and Approve Five Proposition 39 Co-Located/Shared Facilities Improvement Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

January 17, 2023

Facilities Services Division

Action Proposed:

Define and approve five Proposition 39 Co-Located/Shared Facilities Improvement Projects, as listed on Attachment A, and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein. The total budget for these projects is \$487,019.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement the proposed projects, including budget modifications and the purchase of equipment and materials.

Background:

On September 14, 2021, the Board of Education (Board) approved the Proposition 39 Co-Located/Shared Facilities Improvement Initiative (Board Report No. 038-21/22) ("Initiative"), which authorizes staff to develop facilities improvement projects for District campuses that have a new Proposition 39 co-location with a charter school. The Initiative follows a one-year pilot program established by the Board (Increasing Fairness and Support for District Schools Sharing Campuses with Charter Schools (RES-054-18/19)) ("Pilot Program"). Under the Pilot Program, projects valued at up to \$100,000, and selected by mutual agreement by the District and charter co-located principals, were approved for District campuses that had a Proposition 39 co-located charter school in the 2019-2020 school year (Board Report No. 221-19/20). The Initiative permits staff to develop projects for District campuses with a new Proposition 39 co-location in subsequent school years.

Project definition proposals for the Initiative are developed within the following guidelines:

1. All District K-12 schools and charter schools operating on a newly co-located District campus under Proposition 39 are eligible to participate.
2. Maximum of \$100,000 in Bond Program funds to be allocated to each eligible District campus. This is a one-time allocation for new Proposition 39 co-locations only.
3. If more than one District or charter school is operating on the same co-located District campus, the allocation value will not increase.
4. Staff will work with District and charter school administrators to define the scope of work to be completed within the budget allocation. Project selection must be a collaborative effort between the co-located principals.
5. Project definition proposals will be presented to the School Construction Bond Citizens' Oversight Committee (BOC) for consideration, and to the Board for approval.

File #: Rep-124-22/23, Version: 1

The project proposals contained in this Board Report meet these guidelines for schools with new co-locations in the 2022-2023 school year.

Bond Oversight Committee Recommendations:

This item was considered by the BOC at its meeting on December 1, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

Expected Outcomes:

Staff anticipates that the Board will define and approve five Proposition 39 Co-Located/Shared Facilities Improvement Projects and amend the Facilities SEP to incorporate therein. Approval will authorize staff to proceed with the implementation of the proposed projects to help improve the co-located learning environment for students, teachers, and staff.

Board Options and Consequences:

Approval of the proposed projects will enable the District to provide facilities improvements that are designed to enhance the learning conditions for all students, both District and charter, on newly co-located District campuses. If the Board does not approve the proposed action, the projects will not be executed, and District campuses with new Proposition 39 co-locations will not receive the facilities improvements.

Policy Implications:

The proposal is consistent with the Initiative and the District's commitment to address unmet school facilities needs and provide students with a safe and healthy learning environment.

Budget Impact:

The total combined budget for the five projects is \$487,019. The projects will be funded with Bond Program funds earmarked specifically for charter school facilities upgrades and expansions.

Each project budget was prepared based on the current information known and assumptions about the project scope, site conditions, and market conditions. Individual project budgets will be reviewed throughout the planning, design, and construction phases as new information becomes known or unforeseen conditions arise and will be adjusted accordingly to enable the successful completion of each project.

Student Impact:

The Proposition 39 Co-Located/Shared Facilities Improvement Projects will help mitigate challenges and further support safe and healthy learning environments by improving the conditions for approximately 4,826 students at each newly co-located District campus under Proposition 39.

Equity Impact:

See Attached Statement.

Issues and Analysis:

This report includes medium-sized projects that can be executed in the next several months to meet the goals of the Initiative.

Attachments:

Attachment A: Proposition 39 Co-Located/Shared Facilities Improvement Projects List

Attachment B: BOC Resolution

File #: Rep-124-22/23, **Version:** 1

Informatives:
Not Applicable.

Submitted:
11/30/22

RESPECTFULLY SUBMITTED,



ALBERTO M. CARVALHO
Superintendent

APPROVED BY:



PEDRO SALCIDO
Deputy Superintendent,
Business Services and Operations

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

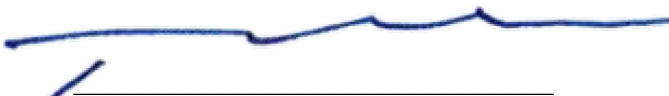
☒ Approved as to form.

APPROVED BY:



MARK HOVATTER
Chief Facilities Executive
Facilities Services Division

REVIEWED BY:



TONY ATIENZA
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement.

PRESENTED BY:



INDIA R. GRIFFIN
Director of Facilities Maintenance and Operations

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
FACILITIES SERVICES DIVISION
Equity Impact Statement**

TO: Members, Board of Education
 Alberto M. Carvalho, Superintendent

DATE: December 8, 2022

FROM: Mark Hovatter, Chief Facilities Executive

SUBJECT: BR-124-22/23 DEFINE AND APPROVE FIVE PROPOSITION 39 CO-LOCATED/SHARED FACILITIES IMPROVEMENT PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN

Board Meeting Date:	1/17/2023
----------------------------	------------------

Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	3	The Board-approved Proposition 39 Co-Located/Shared Facilities Improvement Initiative authorizes staff to develop projects for District campuses that receive a new Proposition 39 co-location with a charter school. Projects are valued at up to \$100K and selected by mutual agreement by the District and charter co-located principals. The initiative follows a one-year pilot program established by the Increasing Fairness and Support for District Schools Sharing Campuses with Charter Schools Board Resolution, under which projects were approved for District campuses that had a Proposition 39 co-located charter school in the 2019-20 school year.

****Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.**

Component	Score	Score Rationale
		The guidelines of the initiative, and the one-year pilot from which it originates, promote equity, collaboration, and local flexibility.
Resource Prioritization	2	On a yearly basis, corresponding with each yearly Proposition 39 cycle, after new co-locations are confirmed, staff will bring forth project definition proposals representing mutual agreement between District and charter co-located principals that the proposed improvements would benefit all students on a District campus. A maximum of \$100K in Bond Program funds will be allocated to each eligible District campus. The project proposals meet these guidelines for schools with new co-locations in the 2022-2023 school year.
Results	2	Proposition 39 Co-Located/Shared Facilities Improvement Projects will help mitigate challenges and further support safe and healthy learning environments by improving the conditions for approximately 4,826 students at each newly co-located District campus under Proposition 39.
TOTAL	7	

Contact Person:	Telephone:	Email:
Katy Szeto	213-241-5113	katy.szeto@lausd.net

ATTACHMENT A
Proposition 39 Co-Located/Shared Facilities Improvement Initiative

Item	Board District	Region	School	Project Description	Project Budget	Anticipated Construction Start	Anticipated Construction Completion
1	1	E	Belmont HS	Bottle Filling Stations and Outdoor Furniture	\$ 90,132	Q1-2023	Q2-2023
2	1	W	Wilton Place ES	Privacy Fencing	\$ 100,000	Q1-2023	Q2-2023
3	5	E	Holmes ES	CCTV System Upgrade and Bottle Filling Stations	\$ 100,000	Q1-2023	Q2-2023
4	6	N	Mount Gleason MS	Audio Visual Equipment Upgrade in Multipurpose Room	\$ 98,754	Q1-2023	Q2-2023
5	7	S	Peary MS	Audio Visual Equipment Upgrade in Library and Outdoor Furniture	\$ 98,133	Q1-2023	Q2-2023
TOTAL					\$ 487,019		

LOS ANGELES UNIFIED SCHOOL DISTRICT

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Burke, Williams & Sorensen, LLP

Lori Raineri and Keith Weaver – Oversight**Consultants**

Government Financial Strategies

Timothy Popejoy

Bond Oversight Administrator

Perla Zitle

Bond Oversight Coordinator

RESOLUTION 2022-52

BOARD REPORT 124-22/23

RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE FIVE PROPOSITION 39 CO-LOCATED/SHARED FACILITIES IMPROVEMENT PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN

WHEREAS, District Staff proposes that the Board of Education (Board) define and approve five Proposition 39 Co-Located/Shared Facilities Improvement Projects totaling \$487,019, as listed on Attachment A and described in Board Report No. 124-22/23 attached hereto, amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein, and authorize the Chief Procurement Officer and/or the Chief Facilities Executive, and/or their designee(s), to execute all instruments necessary to implement the proposed projects, including budget modifications and the purchase of equipment and materials; and

WHEREAS, On September 14, 2021, the Board approved the Proposition 39 Co-Located/Shared Facilities Improvement Initiative (Board Report No. 038-21/22) ("Initiative"), which authorizes staff to develop facilities improvement projects for District campuses that receive a new Proposition 39 co-location with a charter school; and

WHEREAS, The Initiative follows a one-year pilot program established by Board Resolution (Increasing Fairness and Support for District Schools Sharing Campuses with Charter Schools (RES-054-18/19)) ("Pilot Program"). Under the Pilot Program, projects valued at up to \$100,000, and selected by mutual agreement by the District and charter co-located principals, were approved for District campuses that had a Proposition 39 co-located charter school in the 2019-2020 school year (Board Report No. 221-19/20); and

WHEREAS, The project definition proposals for the Initiative are developed within the following guidelines: (1) All District K-12 schools and charter schools operating on a newly co-located District campus under Proposition 39 are eligible to participate, (2) Maximum of \$100,000 in Bond Program funds to be allocated to each eligible District campus. (This is a one-time allocation for new Proposition 39 co-locations only) (3) If

RESOLUTION 2022-52**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE FIVE PROPOSITION 39 CO-LOCATED/SHARED FACILITIES IMPROVEMENT PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

more than one District or charter school is operating on the same co-located District campus, the allocation value will not increase, (4) Staff will work with District and charter school administrators to define the scope of work to be completed within the budget allocation. Project selection must be a collaborative effort between the co-located principals, (5) Project definitions proposals will be presented to the School Construction Bond Citizens' Oversight Committee (BOC) for considerations and to the Board for approval; and

WHEREAS, The project proposals contained in this Board Report meet these guidelines for schools with new co-locations in the 2022-2023 school year; and

WHEREAS, The total combined budget for the Projects is \$ \$487,019. The Projects will be funded with Bond Program funds earmarked specifically for charter school facilities upgrades and expansions; and

WHEREAS, This action is consistent with the Los Angeles Unified School District (Los Angeles Unified or District)'s commitment to address unmet school facilities needs and provide students with a safe and healthy learning environment, as described in Los Angeles Unified local bond measures; and

WHEREAS, District Staff has concluded that this proposed Facilities SEP amendment will facilitate Los Angeles Unified's ability to successfully complete the Facilities SEP.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens' Bond Oversight Committee recommends that the Board of Education define and approve five Proposition 39 Co-Located/Shared Facilities Improvement Projects with a combined budget of \$487,019 and amend the Facilities SEP to incorporate therein, as described in Board Report 124-22/23, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee's website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District

ADOPTED on December 01, 2022, by the following vote:

AYES: 11

ABSTENTIONS: 0

NAYS: 0

ABSENCES: 4

/Margaret Fuentes/

Margaret Fuentes
Chair

/Michael Hamner/

D. Michael Hamner
Vice-Chair

TAB 7



Board of Education Report

File #: Rep-125-22/23, **Version:** 1

Define and Approve Two Charter School Facilities Upgrade Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

January 17, 2023

Facilities Services Division

Action Proposed:

Define and approve two projects to provide upgrades for Los Angeles Unified School District (Los Angeles Unified or District) facilities currently occupied by charter schools and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein. The total combined budget for the two projects, as listed on Attachment A, is \$10,104,575.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement the proposed projects, including budget modifications and the purchase of equipment and materials.

Background:

The School Upgrade Program (SUP) - the current phase of Los Angeles Unified's Bond Program - supports the development of projects that upgrade, modernize, and replace aging and deteriorating school facilities, update technology, and address facilities inequities in order to help improve student health, safety, and educational quality. The SUP includes a spending target entitled "Charter School Facilities Upgrades and Expansions." Projects developed under this category of need are included in the Facilities SEP.

Charter school facilities upgrade projects developed under this category of need are subject to assessment of the conditions and needs of the school building/site systems and components of District facilities occupied by charter schools, input from the charter school community, and development of an implementation plan by District staff.

The project proposals contained in this Board Report will replace the synthetic turf soccer field at the Juanita Tate Elementary School site and the deteriorated roof systems at Alain Leroy Locke College Preparatory Academy. Please see Attachment A for additional details.

Bond Oversight Committee Recommendations:

This item was considered by the School Construction Bond Citizens' Oversight Committee (BOC) at its meeting on December 1, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

Expected Outcomes:

Staff anticipates that the Board of Education will define and approve two charter school facilities upgrade projects and amend the Facilities SEP to incorporate therein. Approval will authorize staff to proceed with the implementation of the proposed projects to improve student health, safety and educational quality at District facilities currently occupied by charter schools.

Board Options and Consequences:

Adoption of the proposed action will authorize staff to proceed with the expenditure of Bond Program funds to undertake the project proposals in accordance with the provisions set forth in Los Angeles Unified local bond measures. If the proposed action is not approved, Bond Program funds will not be expended, and the school building/site system needs will remain unaddressed.

Policy Implications:

The proposal is consistent with Los Angeles Unified's long-term goal to address unmet school facilities needs and significantly improve the conditions of aging and deteriorating school facilities as described in Los Angeles Unified local bond measures.

Budget Impact:

The total combined budget for the two projects is \$10,104,575. The projects will be funded with Bond Program funds earmarked specifically for charter school facilities upgrades and expansions.

Each project budget was prepared based on the current information known and assumptions about the project scope, site conditions, and market conditions. Individual project budgets will be reviewed throughout the planning, design, and construction phases as new information becomes known or unforeseen conditions arise and will be adjusted accordingly to enable the successful completion of each project.

Student Impact:

The proposed projects continue Los Angeles Unified's ongoing efforts to undertake improvements at District facilities that help ensure approximately 2,097 students are provided with safe school environments that promote teaching and learning.

Equity Impact:

Not Applicable.

Issues and Analysis:

It may be necessary to undertake feasibility studies, site analyses, scoping and/or due diligence activities on the proposed projects prior to initiating design. As necessary, the Office of Environmental Health and Safety (OEHS) will evaluate the proposed projects in accordance with the California Environmental Quality Act (CEQA) to ensure compliance. If through the planning and design process it is determined that a proposed project scope will not sufficiently address the critical needs identified, the project scope, schedule and budget will be revised accordingly.

Attachments:

Attachment A - Two Charter School Facilities Upgrade Projects

Attachment B - BOC Resolution

File #: Rep-125-22/23, **Version:** 1

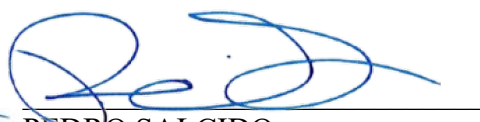
Informatives:
Not Applicable.

Submitted:
11/18/22

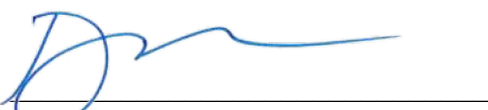
RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED BY:


PEDRO SALCIDO
Deputy Superintendent,
Business Services and Operations

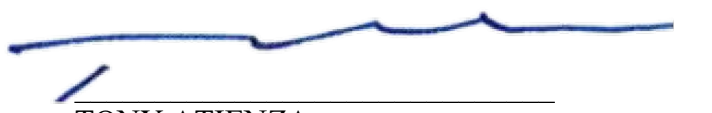
REVIEWED BY:


DEVORA NAVERA REED
General Counsel☒ Approved as to form.

APPROVED BY:


MARK HOVATTER
Chief Facilities Executive
Facilities Services Division

REVIEWED BY:


TONY ATIENZA
Director, Budget Services and Financial Planning☒ Approved as to budget impact statement.

PRESENTED BY:


INDIA R. GRIFFIN
Director of Facilities Maintenance and Operations

**LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report**

**Attachment A
Two Charter School Facilities Upgrade Projects**

- 1. Juanita Tate Elementary School (Aspire Inskip Academy Charter, Aspire Juanita Tate Academy Elementary, and Aspire Slauson Academy Elementary) – Project to Replace Synthetic Turf Field**
 - *Board District 7 – Ortiz-Franklin*
 - *Project Background and Scope* – This project is to replace approximately 86,000 square feet of synthetic turf and infill on the soccer field.
 - *Project Budget* – \$5,576,296
 - *Project Schedule* – Construction is anticipated to begin in Q3 2024 and conclude in Q2 2025.

- 2. Alain Leroy Locke College Preparatory Academy (Green Dot Public Schools) – Project to Replace Roof Systems**
 - *Board District 7 – Ortiz-Franklin*
 - *Project Background and Scope* – This project is to replace approximately 222,940 square feet of deteriorated roofing on 35 buildings with new polyvinyl chloride (PVC) roofing and metal flashing. The scope of work also includes the installation of new gutters and downspouts and paint to match the affected areas.
 - *Project Budget* – \$4,528,279
 - *Project Schedule* – Construction is anticipated to begin in Q2 2024 and conclude in Q2 2025.

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

Margaret Fuentes, Chair

LAUSD Student Parent

D. Michael Hamner, Vice-Chair

American Institute of Architects

Jennifer McDowell, Secretary

L.A. City Mayor's Office

Susan Linschoten, Executive Committee

L.A. Co. Auditor-Controller's Office

Scott Pansky, Executive Committee

L.A. Area Chamber of Commerce

Neelura Bell

CA Charter School Association

Jeffrey Fischbach

CA Tax Reform Assn.

Chris Hannan

L.A. Co. Federation of Labor AFL-CIO

Hyepin Im

L.A. City Controller's Office

Brian Mello

Assoc. General Contractors of CA

Dr. Clarence Monteclaro

Tenth District PTSA

William O. Ross, IV31st District PTSA**Samantha Rowles**

LAUSD Student Parent

Araceli Sandoval-Gonzalez

Early Education Coalition

Dolores Sobalvarro

AARP

Celia Ayala (Alternate)

Early Education Coalition

Chad Boggio (Alternate)

L.A. Co. Federation of Labor AFL-CIO

Peggy Robertson (Alternate)

Assoc. General Contractors of CA

Connie Yee (Alternate)

L.A. Co. Auditor-Controller's Office

Joseph P. Buchman – Legal Counsel

Burke, Williams & Sorensen, LLP

Lori Raineri and Keith Weaver – Oversight Consultants

Government Financial Strategies

Timothy Popejoy

Bond Oversight Administrator

Perla Zitle

Bond Oversight Coordinator

RESOLUTION 2022-53

BOARD REPORT 125-22/23

RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE TWO CHARTER SCHOOL FACILITIES UPGRADE PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN

WHEREAS, District Staff proposes that the Board of Education (Board) define and approve two projects to provide upgrades for Los Angeles Unified School District (Los Angeles Unified or District) facilities currently operated by charter schools (charter facilities upgrade projects), as described in Board Report 125-22/23 attached hereto, for a combined budget of \$10,104,575, as listed on Attachment A, and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein, and authorize the Chief Procurement Officer and/or the Chief Facilities Executive, and/or their designee(s), to execute all instruments necessary to implement the Projects; and

WHEREAS, Projects are developed under the School Upgrade Program (SUP) category of need, upgrade, modernize, and replace aging and deteriorating school facilities, update technology, and address facilities inequities in order to help improve student health, safety, and educational quality; and

WHEREAS, The SUP includes a spending target entitled "Charter School Facilities Upgrades and Expansions." Projects developed under this category of need are included in the Facilities SEP; and

WHEREAS, Charter school facilities upgrade projects are subject to assessment of the conditions and needs of the school building/site systems and components of District facilities operated by a charter school(s), input from charter school community, and development of an implementation plan by District staff; and

RESOLUTION 2022-53**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE TWO CHARTER SCHOOL FACILITIES UPGRADE PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, The project proposals contained in this Board Report will replace the synthetic turf soccer field at the Juanita Tate Elementary School site and the deteriorated roof systems at Alain Leroy Locke College Preparatory Academy; and

WHEREAS, The projects will be funded with Bond Program funds earmarked specifically for charter school facilities upgrades and expansions; and

WHEREAS, the Board's approval of the two charter facilities upgrade projects will authorize District Staff to proceed with the implementation of the proposed projects to improve student health, safety, and educational quality; and

WHEREAS, The proposal is consistent with Los Angeles Unified's long-term goal to address unmet school facilities needs and significantly improve the conditions of aging and deteriorating school facilities as described in Los Angeles Unified local bond measures; and

WHEREAS, District Staff has concluded that this proposed Facilities SEP amendment will facilitate Los Angeles Unified's ability to successfully complete the Facilities SEP.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens' Bond Oversight Committee recommends that the Board of Education define and approve two charter school facilities upgrade projects, with a combined budget of \$10,104,575, and amend the Facilities SEP to incorporate therein, as described in Board Report 125-22/23, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee's website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District

ADOPTED on December 01, 2022, by the following vote:

AYES: 9

ABSTENTIONS: 1

NAYS: 0

ABSENCES: 5

/Margaret Fuentes/

Margaret Fuentes
Chair

/Michael Hamner/

D. Michael Hamner
Vice-Chair

TAB 8



Board of Education Report

File #: Rep-137-22/23, **Version:** 1

Resolution of Intention to Dedicate Easements, Required for the Construction of the South Region Elementary School No. 2 Project, at Wisdom Elementary School
January 17, 2023
Facilities Services Division

Action Proposed:

Adopt, by a vote of at least two-thirds of the Board of Education (“Board”) members, a Resolution of Intention to Dedicate Easements at Wisdom Elementary School (“Wisdom Elementary”), as legally described in Exhibits A, C and E and shown on Exhibits B, D and F attached, to the County of Los Angeles (“County”), a municipal corporation, copies of which are on file and available for public examination in the Board Secretariat's Office, 333 South Beaudry Avenue, 24th Floor, Los Angeles, California 90017.

Authorize the Chief Facilities Executive and/or his designee(s) to execute an easement agreement and other reasonable instruments associated with the proposed dedication.

Property: Portions of Wisdom Elementary (See Exhibits A through F)
1125 East 74th Street Los Angeles, CA 90001
Purpose: Street and Alley Easement Dedications
Grantee: The County of Los Angeles
Consideration: None
Date of Public Hearing: February 07, 2023

Background:

On February 14, 2006, the Board certified the South Region Elementary School No. 2 Final Environmental Impact Report and approved the project, now known as Wisdom Elementary School (“Project”) (Board Report No. 257-05/06). During construction of Wisdom Elementary School, which opened in 2010, a transformer was built and extended beyond the Los Angeles Unified School District’s (“Los Angeles Unified or District”) property line, which was not constructed in accordance with the approved plans. The County did not accept the construction of the offsite work that was completed at the school site. Los Angeles Unified has been working with the County to correct the issue and as part of the Project, the road, street light, curb, gutter, and storm drain will be relocated to provide adequate clearance around the transformer pad. On June 28, 2022, staff applied to the County to formally vacate the former street and alleys that were incorporated as part of the school site. The areas sought to be vacated are a portion of 73rd Street east of Central Avenue and the two former north-south alleys adjacent to 73rd Street located in the unincorporated community of Florence-Firestone.

As a condition of the proposed street and alley vacation application, Los Angeles Unified is required to dedicate to the County for public use, the following street easement dedications shown on Exhibits B, D and F:

- A corner cut curb ramp easement at the southeast corner of Central and Florence Avenues (Exhibit B)
- A 2-foot-wide street easement along the western border of the campus, on the east side of Central

Avenue (Exhibit B)

- A corner cut curb ramp easement at the northeast corner of Central Avenue and 74th Street (Exhibit B)
- A variable-width pedestrian drop-off easement along the southern border of the campus, on the north side of 74th Street (Exhibit D)
- A public street easement over Wisdom Street (Exhibit F).

These street easement dedications are necessary to ensure public use and the County's access to maintain and repair the street.

The Wisdom Elementary School site is comprised of 26 separate parcels, not including the proposed street and alley vacation areas. In lieu of a subdivision map, which would create one parcel for the entire school site at a significant expense to the District, the County has requested the District to execute an agreement to hold all of the school site parcels as one property. This agreement is a condition of the street vacation and is necessary to ensure access to all parcels once the street and alleys have been vacated by the County.

California Education Code sections 17556 through 17561 specify that a Notice of Adoption of Resolution of Intention to Dedicate Easements include a time not less than 10 days after adoption of the Resolution to hold a public hearing by the Board. The adopted Resolution must be posted in three public places within Los Angeles Unified's boundaries no less than 10 days before the date of the public hearing and be published no less than five days before the hearing in a newspaper of general circulation within Los Angeles Unified's boundaries. The Los Angeles Daily Journal is currently being used for this purpose.

Wisdom Elementary School is located within the boundaries of Rivera Community of Schools, Region South, and Board District 7 (Tanya Ortiz Franklin). As of the 2022-2023 Electronic Capacity Assessment Review (E-CAR), Wisdom Elementary served 714 students in grades K-6.

Expected Outcomes:

Adopt the Resolution of Intention to Dedicate Easements at Wisdom Elementary School, and authorize the Chief Facilities Executive, and/or his designee(s) to execute an easement agreement and other reasonable instruments associated with the proposed dedication.

Board Options and Consequences:

If approved, the Chief Facilities Executive and/or its designee(s) will execute an easement agreement and other reasonable instruments to proceed with the steps necessary to dedicate these easements to the County. After dedication of the easements, the County will be responsible for ongoing maintenance and repair of the new public street.

If the Board does not adopt the Resolution of Intention to Dedicate Easements at Wisdom Elementary School to the County, Los Angeles Unified will not be able to fulfill the County's requirements for the street vacation request.

Policy Implications:

None.

Budget Impact:

All costs associated with the Resolution of Intention to Dedicate Easements at Wisdom Elementary School are included in the Project budget and funded from Bond Program funds.

Student Impact:

The dedication of easements at Wisdom Elementary School will ensure the students and the community will have safe public right-of-way access near the campus. The vacation enables Los Angeles Unified to consolidate adjoining properties at Wisdom Elementary School.

Equity Impact:

Not Applicable.

Issues and Analysis:

None.

Attachments:

Exhibit A (Legal Description)

Exhibit B (Exhibit Map)

Exhibit C (Legal Description)

Exhibit D (Exhibit Map)

Exhibit E (Legal Description)

Exhibit F (Exhibit Map)

Exhibit G (Notice of Adoption of Resolution of Intention to Dedicate Easements, Required for the Construction of the South Region Elementary School No. 2 Project, at Wisdom Elementary School)

Informatives:

None.

Submitted:

12/8/22

RESPECTFULLY SUBMITTED,

ALBERTO M. CARVALHO
Superintendent

APPROVED BY:

PEDRO SALCIDO
Deputy Superintendent,
Business Services and Operations

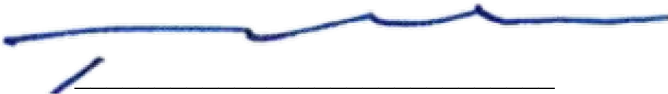
REVIEWED BY:

DEVORA NAVERA REED
General Counsel☒ Approved as to form.

APPROVED BY:

MARK HOVATTER
Chief Facilities Executive
Facilities Services Division

REVIEWED BY:

TONY ATIENZA
Director, Budget Services and Financial Planning☒ Approved as to budget impact statement.

PRESENTED BY:

AARON BRIDGEWATER
Director of Facilities Planning and Development

PROJECT NAME: 73RD STREET AND 97TH AVENUES
EAST OF CENTRAL AVENUE
73RD STREET (1-2RE)
A.M.B. 6024-001
I.M. 099-197
R.D. 241
S.D. 2
LV19000342

EXHIBIT "A"
LEGAL DESCRIPTION
STREET DEDICATION

PARCEL A, NO. 1-2RE: (EASEMENT FOR PUBLIC ROAD AND HIGHWAY PURPOSES)

THOSE PORTIONS OF LOTS 794 THROUGH 799, INCLUSIVE, IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, AS SHOWN ON TRACT NO. 5450, RECORDED IN BOOK 59, PAGES 94 AND 95 OF MAPS, IN THE OFFICE OF THE RECORDER FOR SAID COUNTY, DESCRIBED AS FOLLOWS:

COMMENCING AT THE CENTERLINE INTERSECTION OF FLORENCE AVENUE AND CENTRAL AVENUE (EACH 100.00 FEET WIDE); THENCE ALONG SAID CENTERLINE OF CENTRAL AVENUE, SOUTH 00°03'28" WEST, 50.00 FEET TO THE WESTERLY PROLONGATION OF THE SOUTHERLY RIGHT OF WAY LINE OF FLORENCE AVENUE; THENCE ALONG SAID WESTERLY PROLONGATION, SOUTH 89°44'28" EAST 77.10 FEET TO THE **TRUE POINT OF BEGINNING**, BEING THE EASTERLY TERMINUS OF A 27.00-FOOT RADIUS CURVE, CONCAVE SOUTHEASTERLY AND TANGENT AT SAID EASTERLY TERMINUS TO SAID SOUTHERLY RIGHT OF WAY LINE OF FLORENCE AVENUE, AND TANGENT AT ITS SOUTHERLY TERMINUS TO THE EASTERLY RIGHT OF WAY LINE OF CENTRAL AVENUE; THENCE THE FOLLOWING NUMBERED COURSES:

1. LEAVING SAID SOUTHERLY RIGHT OF WAY LINE OF FLORENCE AVENUE, SOUTH 51°30'14" WEST, 32.09 FEET TO A LINE PARALLEL WITH AND 52.00 FEET EASTERLY OF SAID CENTERLINE OF CENTRAL AVENUE; THENCE
2. ALONG SAID PARALLEL LINE, SOUTH 00°03'28" WEST, 208.90 FEET TO THE BEGINNING OF A NON-TANGENT CURVE AT THE NORTHEASTERLY INTERSECTION OF CENTRAL AVENUE AND 73RD STREET (50.00 FEET WIDE, FORMERLY SEVENTY-FOURTH STREET) CONCAVE NORTHERLY, HAVING A RADIUS OF 13.00 FEET, A RADIAL LINE THROUGH THE BEGINNING OF SAID CURVE BEARING SOUTH 57°51'13" WEST; THENCE
3. NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 32°12'15" AN ARC DISTANCE OF 7.31 FEET TO A POINT OF TANGENCY ON SAID EASTERLY RIGHT OF WAY LINE OF CENTRAL AVENUE; THENCE
4. ALONG SAID EASTERLY RIGHT OF WAY LINE, PARALLEL WITH AND 50.00 FEET EASTERLY OF SAID CENTERLINE OF CENTRAL AVENUE, NORTH 00°03'28" EAST, 194.97 FEET TO THE BEGINNING OF SAID 27.00-FOOT RADIUS CURVE; THENCE
5. NORTHEASTERLY ALONG SAID 27.00-FOOT RADIUS CURVE THROUGH A CENTRAL ANGLE OF 90°12'04" AN ARC DISTANCE OF 42.51 FEET TO THE **TRUE POINT OF BEGINNING**.

CONTAINING: 548 SQUARE FEET, OR 0.013 ACRES, MORE OR LESS

EXHIBIT "B": ATTACHED HERETO AND MADE A PART HEREOF.

PROJECT NAME: 73RD STREET AND 98TH STREETS
EAST OF CENTRAL AVENUE
73RD STREET (1-2RE)
A.M.B. 6024-001
I.M. 099-197
R.D. 241
S.D. 2
LV19000342

PARCEL B, NO. 1-2RE: (EASEMENT FOR PUBLIC ROAD AND HIGHWAY PURPOSES)

THOSE PORTIONS OF LOTS 800 THROUGH 805, INCLUSIVE, IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, AS SHOWN ON TRACT NO. 5450, RECORDED IN BOOK 59, PAGES 94 AND 95 OF MAPS, IN THE OFFICE OF THE RECORDER FOR SAID COUNTY, DESCRIBED AS FOLLOWS:

COMMENCING AT THE CENTERLINE INTERSECTION OF 74TH STREET (50.00 FEET WIDE, FORMERLY SEVENTY-FIFTH STREET), AND CENTRAL AVENUE (100.00 FEET WIDE); THENCE ALONG SAID CENTERLINE OF 74TH STREET, SOUTH 89°44'15" WEST, 50.00 FEET TO THE SOUTHERLY PROLONGATION OF THE EASTERLY RIGHT OF WAY LINE OF CENTRAL AVENUE; THENCE ALONG SAID SOUTHERLY PROLONGATION, NORTH 00°03'28" EAST, 25.00 FEET TO THE NORTHERLY RIGHT OF WAY LINE OF 74TH STREET AND THE **TRUE POINT OF BEGINNING**; THENCE THE FOLLOWING NUMBERED COURSES:

1. ALONG SAID EASTERLY RIGHT OF WAY LINE OF CENTRAL AVENUE, NORTH 00°03'28" EAST, 240.11 FEET TO ITS INTERSECTION WITH THE SOUTHERLY RIGHT OF WAY LINE OF 73RD STREET (50.00 FEET WIDE, FORMERLY SEVENTY-FOURTH STREET); THENCE
2. ALONG SAID SOUTHERLY RIGHT OF WAY LINE, NORTH 89°44'26" EAST, 2.00 FEET TO A LINE PARALLEL WITH AND 52.00 FEET EASTERLY OF SAID CENTERLINE OF CENTRAL AVENUE; THENCE
3. ALONG SAID PARALLEL LINE, SOUTH 00°03'28" WEST, 220.17 FEET; THENCE
4. SOUTH 44°50'24" EAST, 21.18 FEET TO A LINE PARALLEL WITH AND 30.00 FEET NORTHERLY OF SAID CENTERLINE OF 74TH STREET; THENCE
5. AT RIGHT ANGLES TO SAID CENTERLINE OF 74TH STREET, SOUTH 00°15'45" WEST, 5.00 FEET TO SAID NORTHERLY RIGHT OF WAY LINE OF 74TH STREET; THENCE
6. ALONG SAID NORTHERLY RIGHT OF WAY LINE, NORTH 89°44'15" WEST, 16.93 FEET TO THE **TRUE POINT OF BEGINNING**.

CONTAINING: 667 SQUARE FEET, OR 0.015 ACRES, MORE OR LESS

EXHIBIT "B": ATTACHED HERETO AND MADE A PART HEREOF.

PREPARED BY ME OR UNDER MY SUPERVISION:



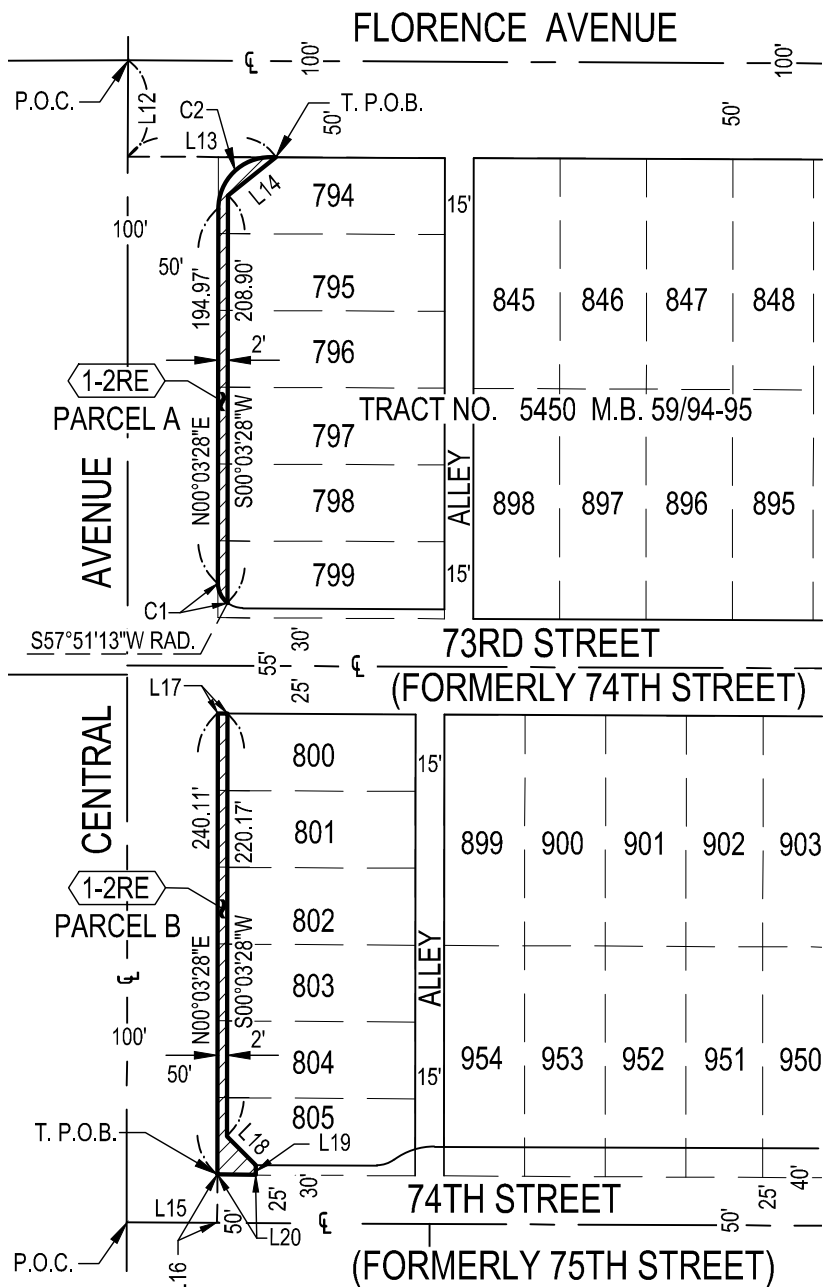
ROBERT WALKER, L.S. 7137

03/14/2022
DATE



EXHIBIT "B"

STREET DEDICATION



LEGEND



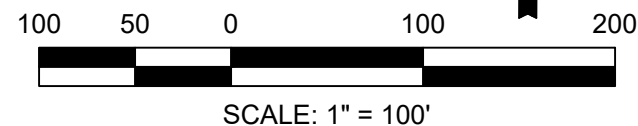
DEDICATION AREA: PARCEL A: 548 S.F. OR 0.013 AC.
PARCEL B: 667 S.F. OR 0.015 AC.

P.O.C. POINT OF COMMENCEMENT

T.P.O.B. TRUE POINT OF BEGINNING

CURVE DATA TABLE			
CURVE #	DELTA	RADIUS	LENGTH
C1	32°12'15"	13.00'	7.31'
C2	90°12'04"	27.00'	42.51'

LINE TABLE		
NO.	BEARING	LENGTH
L12	S00°03'28"W	50.00'
L13	S89°44'28"E	77.10'
L14	S51°30'14"W	32.09'
L15	S89°44'15"W	50.00'
L16	N00°03'28"E	25.00'
L17	S89°44'26"E	2.00'
L18	S44°50'24"E	21.18'
L19	S00°15'45"W	5.00'
L20	N89°44'15"W	16.93'



**DAVID EVANS
AND ASSOCIATES INC.**

25152 SPRINGFIELD COURT, SUITE 350
SANTA CLARITA, CA 91355
Phone: 661-284-7400

PROJECT NO:
LAUS0000-0110

SCALE:
1"=100'

DATE: 03/14/2022

SHT NO.:
01 OF 01

PROJECT NAME: 73RD STREET AND 100TH ALLEYS
EAST OF CENTRAL AVENUE
73RD STREET (1-3RE)
A.M.B. 6024-001
I.M. 099-197
R.D. 241
S.D. 2
LV19000342

EXHIBIT "C"
LEGAL DESCRIPTION
STREET DEDICATION

PARCEL NO. 1-3RE: (EASEMENT FOR PUBLIC ROAD AND HIGHWAY PURPOSES)

THOSE PORTIONS OF LOTS 805 AND 948 THROUGH 954, INCLUSIVE, IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, AS SHOWN ON TRACT NO. 5450, RECORDED IN BOOK 59, PAGES 94 AND 95 OF MAPS, IN THE OFFICE OF THE RECORDER FOR SAID COUNTY, DESCRIBED AS FOLLOWS:

COMMENCING AT THE CENTERLINE INTERSECTION OF CENTRAL AVENUE AND 74TH STREET (FORMERLY SEVENTY-FIFTH STREET, 50.00 FEET WIDE); THENCE ALONG SAID CENTERLINE OF 74TH STREET, SOUTH 89°44'15" EAST, 66.84 FEET; THENCE NORTH 00°15'45" EAST, 25.00 FEET TO THE NORTHERLY RIGHT OF WAY LINE OF 74TH STREET AND THE **TRUE POINT OF BEGINNING**; THENCE THE FOLLOWING NUMBERED COURSES:

1. LEAVING SAID NORTHERLY RIGHT OF WAY LINE, NORTH 00°15'45" EAST, 5.00 FEET TO A LINE PARALLEL WITH AND 30.00 FEET NORTHERLY OF SAID CENTERLINE OF 74TH STREET; THENCE
2. ALONG SAID PARALLEL LINE, SOUTH 89°44'15" EAST, 63.30 FEET TO THE BEGINNING OF A TANGENT CURVE, CONCAVE NORTHERLY, HAVING A RADIUS OF 15.00 FEET; THENCE
3. EASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 36°52'12" AN ARC DISTANCE OF 9.65 FEET TO THE BEGINNING OF REVERSE CURVE, CONCAVE SOUTHERLY, HAVING A RADIUS OF 35.00 FEET, A RADIAL LINE THROUGH THE BEGINNING OF SAID REVERSE CURVE BEARING NORTH 36°36'27" WEST; THENCE
4. EASTERLY ALONG SAID 35.00 FOOT RADIUS CURVE THROUGH A CENTRAL ANGLE OF 36°52'12" AN ARC DISTANCE OF 22.52 FEET TO A POINT OF TANGENCY ON A LINE PARALLEL WITH AND 40.00 FEET NORTHERLY OF SAID CENTERLINE OF 74TH STREET; THENCE
5. ALONG SAID 40.00-FOOT PARALLEL LINE, SOUTH 89°44'15" EAST, 217.43 FEET TO THE BEGINNING OF A TANGENT CURVE, CONCAVE SOUTHERLY HAVING A RADIUS OF 35.00 FEET;
6. EASTERLY ALONG SAID 35.00 FOOT RADIUS CURVE THROUGH A CENTRAL ANGLE OF 36°52'12" AN ARC DISTANCE OF 22.52 FEET TO THE BEGINNING OF REVERSE CURVE, CONCAVE NORTHERLY, HAVING A RADIUS OF 15.00 FEET, A RADIAL LINE THROUGH THE BEGINNING OF SAID REVERSE CURVE BEARING SOUTH 37°07'57" WEST; THENCE
7. EASTERLY ALONG SAID REVERSE CURVE THROUGH A CENTRAL ANGLE OF 36°52'12" AN ARC DISTANCE OF 9.65 FEET TO A POINT OF TANGENCY ON SAID PARALLEL LINE 30.00 FEET NORTHERLY OF THE CENTERLINE OF 74TH STREET; THENCE
8. ALONG SAID 30.00-FOOT PARALLEL LINE, SOUTH 89°44'15" EAST, 8.38 FEET; THENCE
9. SOUTH 00°15'45" WEST, 5.00 FEET TO SAID NORTHERLY RIGHT OF WAY LINE; THENCE
10. ALONG SAID NORTHERLY RIGHT OF WAY LINE, NORTH 89°44'15" WEST, 349.11 FEET TO THE **TRUE POINT OF BEGINNING**.

EXCEPTING THEREFROM THAT PORTION THEREOF LYING WITHIN THAT CERTAIN ALLEY (15.00 FEET WIDE), EASTERLY OF CENTRAL AVENUE BETWEEN 73RD AND 74TH STREETS (FORMERLY SEVENTY-FOURTH AND SEVENTY-FIFTH STREETS, RESPECTIVELY) DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID LOT 954 AT THE INTERSECTION OF THE EASTERLY RIGHT OF WAY LINE OF SAID ALLEY WITH SAID NORTHERLY RIGHT OF WAY LINE OF 74TH STREET; THENCE

PROJECT NAME: 73RD STREET AND ALLEYS
EAST OF CENTRAL AVENUE
73RD STREET (1-3RE)
A.M.B. 6024-001
I.M. 099-197
R.D. 241
S.D. 2
LV19000342

1. ALONG THE WESTERLY PROLONGATION OF SAID NORTHERLY RIGHT OF WAY LINE, NORTH 89°44'15" WEST, 15.00 FEET TO THE SOUTHEAST CORNER OF SAID LOT 805 AT THE INTERSECTION OF THE WESTERLY RIGHT OF WAY LINE OF SAID ALLEY WITH SAID NORTHERLY RIGHT OF WAY LINE OF 74TH STREET; THENCE
2. ALONG SAID WESTERLY RIGHT OF WAY LINE AND THE EASTERLY LINE OF SAID LOT 805, NORTH 00°03'22" EAST, 13.47 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 35.00 FEET, A RADIAL LINE THROUGH THE BEGINNING OF SAID CURVE BEARING NORTH 16°43'09" WEST; THENCE
3. NORTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 16°58'54" AN ARC DISTANCE OF 10.37 FEET TO A POINT OF TANGENCY ON SAID LINE PARALLEL WITH AND 40.00 FEET NORTHERLY OF THE CENTERLINE OF 74TH STREET; THENCE
4. ALONG SAID PARALLEL LINE, SOUTH 89°44'15" EAST, 4.77 FEET TO SAID EASTERLY ALLEY RIGHT OF WAY LINE AND THE WESTERLY LINE OF SAID LOT 954; THENCE
5. ALONG SAID EASTERLY RIGHT OF WAY LINE AND SAID WESTERLY LINE OF LOT 954, SOUTH 00°03'22" WEST, 15.00 FEET TO THE **TRUE POINT OF BEGINNING**.

CONTAINING: 4,044 SQUARE FEET, OR 0.093 ACRES, MORE OR LESS

EXHIBIT "D": ATTACHED HERETO AND MADE A PART HEREOF.

PREPARED BY ME OR UNDER MY SUPERVISION:



ROBERT WALKER, L.S. 7137

02/03/22
DATE



PROJECT NAME: 73RD STREET AND ALLEYS
EAST OF CENTRAL AVENUE
73RD STREET (1-1RE)
A.M.B. 6024-001
I.M. 099-197
R.D. 241
S.D. 2
LV19000342

EXHIBIT "E"
LEGAL DESCRIPTION
STREET DEDICATION

PARCEL NO. 1-1RE: (EASEMENT FOR PUBLIC ROAD AND HIGHWAY PURPOSES)

THOSE PORTIONS OF LOTS 904, 905, 906, 947 AND 948, IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, AS SHOWN ON TRACT NO. 5450, RECORDED IN BOOK 59, PAGES 94 AND 95 OF MAPS, IN THE OFFICE OF THE RECORDER FOR SAID COUNTY, DESCRIBED AS FOLLOWS:

COMMENCING AT THE CENTERLINE INTERSECTION OF CENTRAL AVENUE AND 74TH STREET (FORMERLY SEVENTY-FIFTH STREET, 50.00 FEET WIDE); THENCE ALONG SAID CENTERLINE OF 74TH STREET, SOUTH 89°44'15" EAST, 415.95 FEET; THENCE NORTH 00°15'45" EAST, 25.00 FEET TO THE NORTHERLY RIGHT OF WAY LINE OF 74TH STREET AND THE **TRUE POINT OF BEGINNING**; THENCE THE FOLLOWING NUMBERED COURSES:

1. LEAVING SAID NORTHERLY RIGHT OF WAY LINE, NORTH 00°15'45" EAST, 5.00 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 15.00 FEET; THENCE
2. NORTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 90°12'40" AN ARC DISTANCE OF 23.62 FEET TO A LINE PARALLEL WITH AND 60.00 FEET WESTERLY OF THE EASTERLY LINES OF SAID LOTS 906 AND 947 OF TRACT NO. 5450; THENCE
3. ALONG SAID PARALLEL LINE, NORTH 00°03'05" EAST, 113.08 FEET TO THE BEGINNING OF A TANGENT CURVE, CONCAVE WESTERLY HAVING A RADIUS OF 90.00 FEET; THENCE
4. NORTHERLY ALONG SAID 90.00 FOOT RADIUS CURVE THROUGH A CENTRAL ANGLE OF 18°20'19" AN ARC DISTANCE OF 28.81 FEET; THENCE
5. TANGENT TO SAID 90.00 FOOT RADIUS CURVE, NORTH 18°17'15" WEST, 38.43 FEET TO THE BEGINNING OF A TANGENT CURVE, CONCAVE EASTERLY HAVING A RADIUS OF 70.00 FEET; THENCE
6. NORTHERLY ALONG SAID 70.00 FOOT RADIUS CURVE THROUGH A CENTRAL ANGLE OF 35°08'54" AN ARC DISTANCE OF 42.94 FEET; THENCE
7. SOUTH 89°44'26" EAST, 77.23 FEET TO THE NORTHEAST CORNER OF SAID LOT 906; THENCE
8. ALONG SAID EASTERLY LINE OF LOTS 906 AND 947, SOUTH 00°03'05" WEST, 240.14 FEET TO SAID NORTHERLY RIGHT OF WAY LINE OF 74TH STREET; THENCE
9. ALONG SAID NORTHERLY RIGHT OF WAY LINE, NORTH 89°44'15" WEST, 75.07 FEET TO THE **TRUE POINT OF BEGINNING**.

CONTAINING: 15,770 SQUARE FEET, OR 0.362 ACRES, MORE OR LESS

EXHIBIT "F": ATTACHED HERETO AND MADE A PART HEREOF.

PREPARED BY ME OR UNDER MY SUPERVISION:



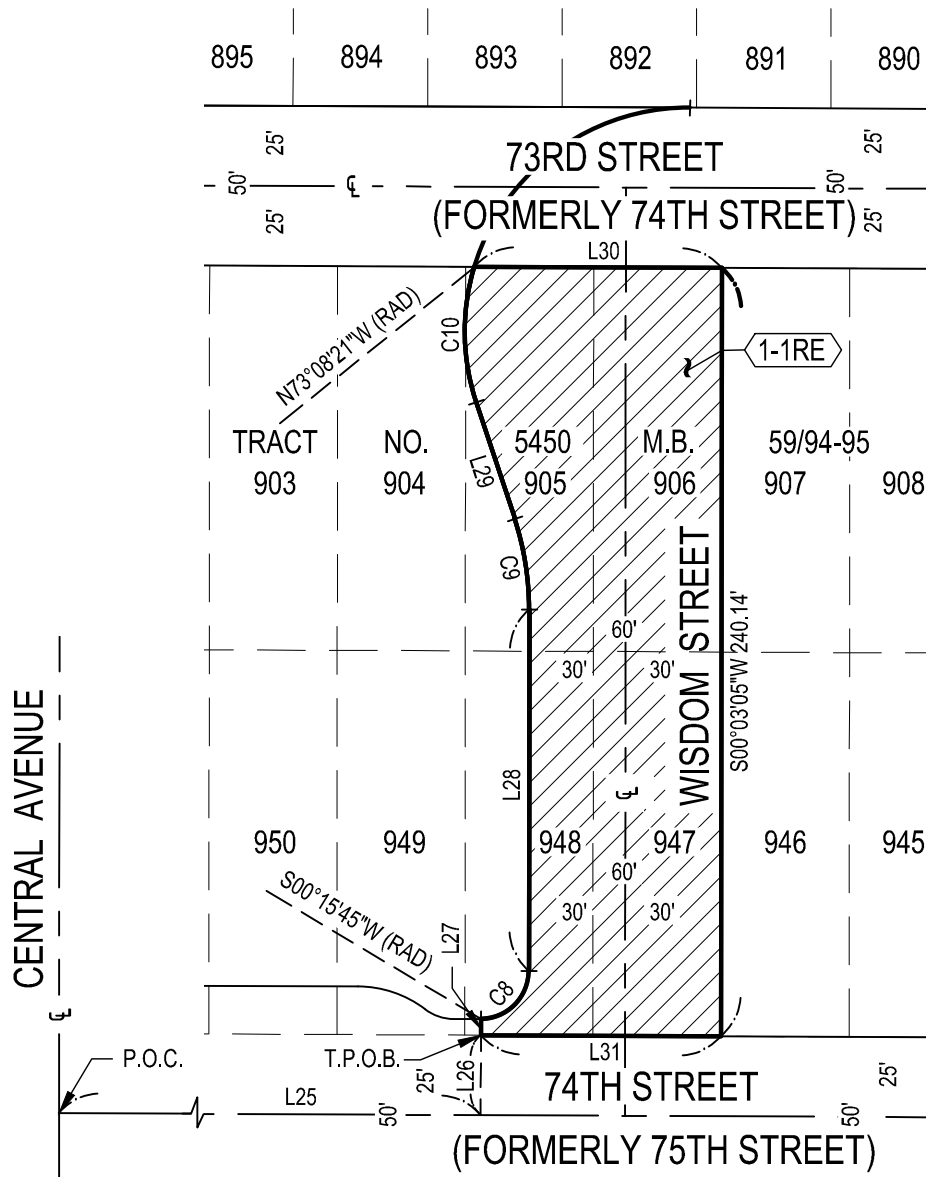
ROBERT WALKER, L.S. 7137

02/03/22
DATE

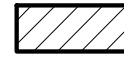


EXHIBIT "F"

STREET DEDICATION



LEGEND



DEDICATION AREA: 15,770 S.F. OR 0.362 AC.

P.O.C. POINT OF COMMENCEMENT

T.P.O.B. TRUE POINT OF BEGINNING

LINE TABLE		
NO.	BEARING	LENGTH
L25	S89°44'15"E	415.95'
L26	N00°15'45"E	25.00'
L27	N00°15'45"E	5.00'
L28	N00°03'05"E	113.08'
L29	N18°17'15"W	38.43'
L30	S89°44'26"E	77.23'
L31	N89°44'15"W	75.07'

ARC TABLE			
NO.	DELTA	RADIUS	LENGTH
C8	90°12'40"	15.00'	23.62'
C9	18°20'19"	90.00'	28.81'
C10	35°08'54"	70.00'	42.94'



SCALE: 1" = 60'



**DAVID EVANS
AND ASSOCIATES INC.**
25152 SPRINGFIELD COURT, SUITE 350
SANTA CLARITA, CA 91355
Phone: 661-284-7400

PROJECT NO:	LAUS0000-0110
SCALE:	1"=60'
DATE:	02/03/2022
SHT NO.:	01 OF 01

EXHIBIT G**NOTICE OF ADOPTION OF RESOLUTION OF INTENTION TO DEDICATE EASEMENTS,
REQUIRED FOR THE CONSTRUCTION OF THE SOUTH REGION ELEMENTARY SCHOOL
NO. 2 PROJECT, AT WISDOM ELEMENTARY SCHOOL**

At the January 17, 2023, meeting of the Board of Education (“Board”) of the Los Angeles Unified School District (“Los Angeles Unified”), the following resolution was adopted by at least a two-thirds vote of all its members:

RESOLVED: That the Board, in pursuance of the provisions of Sections 17556 through 17561, inclusive, of the Education Code of the State of California, does hereby declare its intention to irrevocably offer to dedicate easements at Wisdom Elementary School (“Wisdom Elementary”) to the County of Los Angeles, a municipal corporation, (hereinafter called Grantee) over all that certain real property situated in the County of Los Angeles, State of California, legally described on Exhibits A, C and E and also shown on Exhibits B, D and F attached hereto.

The proposed dedication of easements to the Grantee will help complete the requirements of the pending street vacation request. The dedication of easements will be in the form of a Roadway Deed for the street and alley easements, as legally described in Exhibits A, C and E and also shown on Exhibits B, D and F attached hereto.

The Grantee shall be responsible for damage caused intentionally or by any negligent act or omission of the respective grantee, its agent or employees while exercising the rights granted respectively herein.

BE IT FURTHER RESOLVED: That a public meeting of this Board be held in the Los Angeles Unified Board Room, 333 South Beaudry Avenue, 1st Floor, Los Angeles, 90017, the regular place of meeting of this Board, at or about 1:00 p.m., on February 07, 2023, for a public hearing upon the question of such dedication.

BE IT FURTHER RESOLVED: That it is the intention of the Board at the time and place fixed for such public hearing or meeting, unless a petition protesting against the proposed dedication, signed by at least ten percent of the qualified electors of Los Angeles Unified, as shown by the affidavit of one of the petitioners, be filed with this Board, to order the dedication and adopt a resolution authorizing the execution and delivery of the dedication of street and alley easements to City of Los Angeles for public use.

Notice of the adoption of this resolution and of the time and place of holding said meeting shall be given by posting copies of this resolution, signed by the members of this Board or a majority thereof, in three public places in this Los Angeles Unified of Los Angeles County, not less than 10 days before the date of said meeting and by publishing a copy of this resolution once not less than five days before the date of said meeting in a newspaper of general circulation published in the Los Angeles Unified of Los Angeles County.

EXHIBIT G

IN WITNESS of the passage of the foregoing Resolution as prescribed by law, we, the Members of said Board, present and voting thereon, have hereunto set our hands the 17th day of January 2023.

 Members of the Board of Education of the
 City of Los Angeles

ACKNOWLEDGMENT

STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

I, _____, _____, for the Board of Education of the City of Los Angeles, California, hereby certify the foregoing to be a full, true, and correct copy of Resolution of Intention to Dedicate Easements at Wisdom Elementary.

By: _____

Name: _____

Title: _____

On _____ before me,

_____ (insert name and title of the officer)
 personally appeared _____,

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

TAB 9



Board of Education Report

File #: Rep-141-22/23, **Version:** 1

**Report of Cash Disbursements
Donations of Money and Materials
January 17, 2023
Accounting and Disbursements Division**

Action Proposed:

1. Ratify cash disbursements totaling \$797,381,887.01 which were made against funds of the District from November 1, 2022 through November 30, 2022. These disbursements are within approved budgeted appropriations and were made in accordance with established Board policies.

- a. A” Warrants (Payroll) total of \$26,380,172.23

Warrant Numbers:

2926994 - 2946763

2951715 - 2951719

- b. Direct deposit payroll (Automated Clearing House - ACH) total of \$260,835,414.47

- c. “B” Warrants (Accounts Payable) total of \$75,824,881.22

Warrant Numbers:

20701302 - 20701434 20722101 - 20722314

20703137 - 20703274 20724208 - 20724379

20705416 - 20705577 20727047 - 20727198

20707734 - 20707887 20729410 - 20729566

20709731 - 20709908 20731938 - 20732112

20712219 - 20712458 20735265 - 20735453

20715158 - 20715365 20737581 - 20737862

20717727 - 20717864 20739730 - 20739958

20719939 - 20720115 20742585 - 20742754

- d. Accounts Payable ACH payments total of \$434,341,419.09

2. Approve the donation of money (District): It is recommended that the donation be accepted; that appreciation is expressed to the donor for their contribution by way of this report; the funds totaling \$50,000.00 be deposited; and the Controller be authorized to draw check for the purposes indicated on the donation:

Date: 11/18/2022

Donor: Deanne Shulman

File #: Rep-141-22/23, Version: 1

Donation: \$25,000.00
 For use at: Cienega Elementary
 Purpose: To provide funding for outdoor field trips, garden upgrade, general supplies, students and staff incentives.

Date: 11/18/2022
 Donor: Myra Shulman
 Donation: \$25,000.00
 For use at: Cienega Elementary
 Purpose: To provide funding for outdoor field trips, garden upgrade, general supplies, students and staff incentives.

3. Approve the donation of material (District): It is recommended that the donations be accepted; that appreciation is expressed to the donors for their contribution by way of this report; and the Procurement Services Division - Materiel Management Branch be authorized to distribute the donations, with a total value of \$169,575.00, for the purposes indicated on the donation:

Date: 12/02/2022
 Donor: LA Regional Food Bank
 Donation: 5,600 cases of Food Boxes
 Value: \$169,575.00
 Purpose: Donated Food Boxes received and delivered to seven (7) LAUSD school sites in support of Food Services Division's shelf stable food.

Background:

This is a recurring monthly Board report for the Board to approve various financial transactions that occur as part of school business.

Expected Outcomes:

The Board shall be approving routine District financial transactions.

Board Options and Consequences:

A "YES" vote:

1. Ratifies the previously disbursed payments.
2. Approves the donations of money and materials.

A "NO" vote would cause the cancellation of previously issued payments and non-acceptance of cash and materials donations made to the District.

Policy Implications:

This Board report does not change any school policy.

Budget Impact:

This Board report approves financial transactions but does not change the budget authority.

File #: Rep-141-22/23, **Version:** 1

Student Impact:

This Board report highlights donations made to the District, including routine financial transactions, which support student achievement.

Equity Impact:

Not applicable. A routine transaction.

Issues and Analysis:

The Board shall be approving routine District financial transactions.

Attachments:

Not applicable

Informatives:

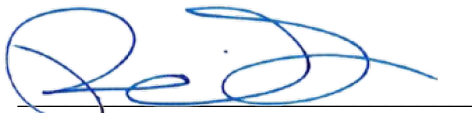
Not applicable

Submitted:

12/08/22

RESPECTFULLY SUBMITTED,

ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:

PEDRO SALCIDO
Deputy Superintendent,
Office of the Deputy Superintendent

REVIEWED BY:

DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

APPROVED & PRESENTED BY:

DAVID D. HART
Chief Business Officer
Office of the Chief Business Officer

REVIEWED BY:

TONY ATIENZA
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement.

TAB 10



Board of Education Report

File #: Rep-135-22/23, **Version:** 1

Provisional Internship Permits

January 17, 2023

Human Resources Division

Action Proposed:

Staff proposes that the Human Resources Division's request for 13 teachers to be employed under the Provisional Internship Permit be approved pursuant to Title 5 California Code of Regulations, Section 80021.1.

Background:

The Provisional Internship Permit became effective on July 1, 2005 in anticipation of the phasing out of the former authorizing document. The Provisional Internship Permit is valid for one year and may not be renewed. During the first year of employment, the Provisional Intern teacher must meet all requirements for entrance into an accredited intern program.

The Los Angeles County Office of Education grants authority to the District to employ potential Provisional Interns on a Temporary County Certificate until such time that the Board of Education approves their employment under the Provisional Internship Permit. Commission on Teacher Credentialing (CTC) regulations require that the request to employ Provisional Interns be approved by the Board and submitted to the CTC within three months of the teachers beginning their assignment.

The CTC requires that the governing board be presented with a list of teachers to be employed under the Provisional Internship Permit (Attachment A). Additionally, the CTC requires that the approval of these Permits be an action item on the agenda and not part of the consent agenda.

Expected Outcomes:

The approval of Provisional Internship Permits will enable the District to continue to staff teacher vacancies in shortage subject fields with individuals committed to completing the requirements to enter into an intern program and subsequently earn a full credential.

Board Options and Consequences:

Approval of Provisional Internship Permits will afford the District the opportunity to hire special education, multiple subjects, English, and social science teachers who will be required to follow a prescribed and rigorous pathway that results in the earning of both full state and federal teacher certification.

If the Provisional Internship Permits are not approved, and a full-time teacher cannot be hired, classroom vacancies would be staffed by a series of individuals in possession of only Emergency 30-Day Substitute Teaching Permits. Day-to-day substitutes are not required to be enrolled in a teacher education program.

Policy Implications:

This action does not change District policy.

Budget Impact:

There is no impact on the District's budget.

Student Impact:

The goal of the Human Resources Division is to insure that there is an appropriately authorized teacher in every classroom. In areas of need such as special education, multiple subject, English, and social science, where there might be a teacher shortage, the District may approve the use of Provisional Internship Permits, which authorize a teacher candidate to step into the classroom as the teacher of record while they take the necessary steps to enroll in a credential program.

Equity Impact:

Not applicable

Issues and Analysis:

Not applicable

Attachments:

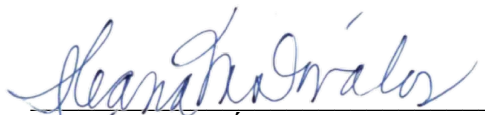
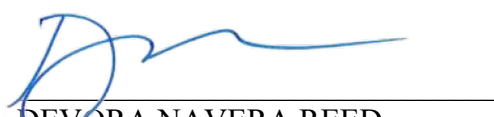
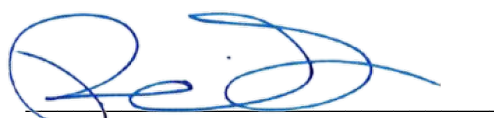
Attachment A: Teachers with Provisional Intern Permits

Informatives:

Not applicable

Submitted:

12/08/22

RESPECTFULLY SUBMITTED,
ALBERTO M. CARVALHO
Superintendent**APPROVED & PRESENTED BY:**
ILEANA M. DÁVALOS
Chief Human Resources Officer
Human Resources Division**REVIEWED BY:**
DEVORA NAVERA REED
General Counsel☒ Approved as to form.**APPROVED & PRESENTED BY:**
PEDRO SALCIDO
Deputy Superintendent
Business Services & Operations**REVIEWED BY:**
TONY ATIENZA
Director, Budget Services and Financial Planning☒ Approved as to budget impact statement.

Teachers with Provisional
Intern Permits

Attachment A

No.	Name	School	Region	BD	Subject	Effective
1	Bertha Perez	Alexander Science Center	South	1	Mild/Moderate Support Needs and Extensive Support Needs	12/2/2022
2	Mark Ezquivel	24th St EL	South	1	Multiple Subject	11/29/2022
3	Marvin Conant	Crenshaw Stemm Mag	South	1	Mild/Moderate Support Needs and Extensive Support Needs	11/28/2022
4	Adriana Ramirez	Dena EL	East	2	Mild/Moderate Support Needs and Extensive Support Needs	12/2/2022
5	Karina Lopez Jiron	Politi EL	West	2	Mild/Moderate Support Needs and Extensive Support Needs	11/23/2022
6	Sergio Walker	Westside Global Awareness Mag	West	4	Social Science	11/15/2022
7	Gina Kim	Hobart Blvd EL	West	5	Multiple Subject	11/28/2022
8	Christina Alfaro	Cheremoya EL	West	5	Multiple Subject	12/6/2022
9	Maria Coronas	Hooper EL	East	5	Mild/Moderate Support Needs and Extensive Support Needs	10/24/2022
10	Alina Dzhugaryan	Mount Gleason MS	North	6	Multiple Subject	11/28/2022
11	Joshua McPherson	Fulton College Prep	North	6	English (no theater)	12/6/2022
12	Alejandrina Caudwell	Roscoe EL	North	6	Mild/Moderate Support Needs and Extensive Support Needs	12/5/2022
13	Janae Lee	Dymally SH	South	7	Mild/Moderate Support Needs and Extensive Support Needs	11/17/2022

TAB 11



Board of Education Report

File #: Rep-136-22/23, **Version:** 1

Approval of Routine Personnel Actions

January 17, 2023

Human Resources Division

Action Proposed:

Approve 2,397 routine personnel actions (including, but not limited to elections, promotions, transfers, leaves, terminations, separations, permits and approval of senior management contracts) according to the following breakdown:

Classified:	1,351
Certificated:	810
Unclassified:	236

It is proposed that the following routine personnel actions (including, but not limited to elections, promotions, transfers, leaves, terminations, separations, permits and senior management contracts) be approved.

SAP transaction numbers: 3348023 to 3457362

ROUTINE PERSONNEL ACTIONS

	Total (this report) (11/10/2022 to 12/01/2022)	Total (Year-to-date)
1. Classified	1,351	21,407
2. Certificated	810	26,135
3. Unclassified	<u>236</u>	<u>4,221</u>
TOTAL	2,397	51,763

4. Salary of Deputy Chief Business Officer, Finance be reallocated retroactive to December 15, 2022 pursuant to Personnel Commission recommendation as follows:

Monthly Rates

Current:	\$17,987.76	\$19,004.24
Proposed:	\$18,435.14	\$19,386.50

BREAKDOWN OF ACTIONS:

Actions	Classified	Certificated	Unclassified	Total
Hires	276	160	137	573
Leaves/Paid	118	54	0	172
Leaves/Unpaid	4	7	0	11
Reassignments/Demotions	5	0	0	5
Reassignments/Promotions	95	29	0	124
Reassignments/Transfers	51	201	15	267
Retirements	24	11	0	35
Separations/Non-Resignations	112	35	23	170
Separations/Resignations	63	47	13	123
Other Actions*	603	266	48	917

*Other actions include absences, conversion codes from legacy, change of pay, and change of work schedule and benefits.

Background:

This report is presented at each Board Meeting for approval of routine personnel actions.

Expected Outcomes:

Not applicable

Board Options and Consequences:

Specifically in regard to disciplinary action, a no vote may nullify the disciplinary action due to legal time constraints. A no vote impacts the timeliness of processing personnel actions for classified and certificated employees regarding their assignment, salary/rate, transfer, and new appointment and may be in conflict with procedural rights and benefits afforded them under applicable Education Code provisions, Personnel Commission Rules, District Policy, and respective Collective Bargaining Agreements (UTLA, AALA, Teamsters, Los Angeles School Police Sergeants and Lieutenants Association). Employees have procedural rights that are based on their status (permanent or probationary) associated with the specific personnel action being submitted and the respective rights available to them in accordance with the above. Additionally, based on Personnel Commission Rules, permanent classified employees have rights to appeals.

Policy Implications:

Not applicable

Budget Impact:

Cost Neutral

Student Impact:

Not applicable

Equity Impact:

Not applicable

File #: Rep-136-22/23, **Version:** 1

Issues and Analysis:

All actions affecting classified personnel and apprentice personnel reported herein are in accordance with Section 45123-45125, 45135, and 45240-45318 of the Education Code and with the Rules of the Personnel Commission.

Attachments:

Attachment A: Administrative Regulation 4214

Attachment B: Number of Routine Personnel Actions

Attachment C: Routine Personnel Actions

Attachment D: Senior Management Contracts

Informatives:

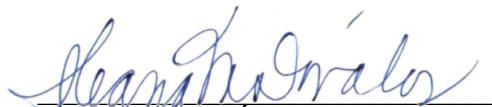
Not applicable

Submitted:

12/21/22

RESPECTFULLY SUBMITTED,

ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:

ILEANA M. DAVALOS
Chief Human Resources Officer
Human Resources Division

REVIEWED BY:

DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

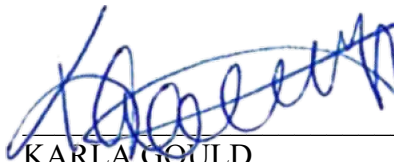
APPROVED BY:

PEDRO SALCIDO
Deputy Superintendent
Business Services & Operations

REVIEWED BY:

TONY ATIENZA
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement.

CERTIFIED BY:

KARLA GOULD
Personnel Director
Personnel Commission

Each AR 4214 request has been reviewed and approved by a designee of the Superintendent.

TRANS#	NAME	FROM CLASS/LOCATION	TO CLASS	LOCATION
COMMENTS:				

NONE

LOS ANGELES UNIFIED SCHOOL DISTRICT
Personnel Commission

ATTACHMENT B

NUMBER OF ROUTINE PERSONNEL ACTIONS

This attachment addresses the total number of classified personnel actions (1,351) on the Board of Education Routine Personnel Actions Report for the January 17, 2023 meeting.

The following table represents a breakdown of the new hire, reassignment, and rehire actions for the January 17, 2023 board report for the period of November 10, 2022 to December 1, 2022.

Hire Data:

As presented in the attached table, the total number of classified hire and reassignment actions for the period of November 10, 2022 to December 1, 2022, is 727 of which 504 (69%) are rehires or reassignments, and 223 (31%) are new hires. With the exception of 143 assignments, all of the actions are for positions which are school-based or provide direct support to the schools or their operations.

All new hires to regular/permanent positions are for A, B, C, or E basis positions. The new hires consist of: .Net Developer, Accountant, Administrative Staff Aide, Assignment Technician, Building and Grounds Worker (12), Class "A" Commercial Truck Driver (3), Demographic Research and Planning Analyst II, Deputy Director of Real Estate and Business Development, Engineering Aide, Facilities Services Coordinator, Financial Manager, Food Service Worker (5), Gardener, Heavy Bus Driver, Human Resources Specialist I (2), Instruction Aide (Transitional Kindergarten) & (Restricted), Intermediate Accountant (2), IT Support Technician, Library Aide (3), Licensed Vocational Nurse (2), Light Bus Driver (2), Office Technician (13), Police Officer, Pupil Services and Attendance Aide (2), Relocation Services Coordinator, School Facilities Attendant (Restricted), Senior Office Technician (2), Stock Worker (2), Student and Family Resources Navigator (3), Sustainability Specialist, Swimming Pool Technical Supervisor, Technical Project Manager.

The following regular/permanent positions have been filled by promotional employees:

Accountant, Administrative Analyst, Administrative Staff Aide (3), Area Plumbing Supervisor, Assignment Technician, Assistant Contract Administration Analyst, Assistant Plant Manager I, Buyer, Central Shops Supervisor, Contract Administration Analyst (4), Contract Assistant, Cyber Security Engineer I, Financial Aide, Fiscal Specialist (8), Food Service Manager I, Food Service Manager II, Food Service Manager V, Gardener (8), Heating and Air Conditioning Inspector, Human Resources Specialist I, Insurance Technician (2), IT Infrastructure Security Manager, Job Order Contracting Specialist I, Library Aide, Medical Assistant, Office Technician (6), Plant Manager I (4), Plant Manager II (2), Police Officer, Principal Administrative Analyst, Senior Director, Information Technology, Senior Financial Manager, Senior Food Service Worker (4), Senior IT Support Technician, Senior Metal Worker (3), Senior Office Technician (4), Senior Paralegal, Senior Tractor and Roller Operator, Special Education Assistant (12), Strategic Planning Systems Engineer, Supervising Electrical Inspector, WAN Specialist I (4), WAN Specialist II.

Hire Data of All Classified Employees								
From November 10, 2022 to December 1, 2022								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg/ Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
NEW HIRE								
.Net Developer		1						1
Accountant		1						1
Accounting Technician II							1	1
Administrative Staff Aide		1						1
Assignment Technician		1						1
Athletics Assistant					8			8
Building and Grounds Worker		12						12
Bus Driver Trainee					3			3
Campus Aide (Female/Restricted)			1					1
Campus Aide (Male/Restricted)			1					1
Campus Aide (Restricted)			17					17
Class "A" Commercial Truck Driver		3						3
Clerk					1			1
Community Representative A and (Restricted)			1					1
Community Representative C and (Restricted)			7					7
Demographic Research and Planning Analyst II		1						1
Deputy Director of Real Estate and Business Development		1						1
Early Education Center Aide I & (Restricted)					13			13
Education Aide III & (Restricted)			1					1
Education Aide III (AVID)			1					1
Engineering Aide		1						1
Facilities Services Coordinator		1						1
Financial Manager		1						1
Food Service Worker		5			16			21
Gardener		1						1
Heavy Bus Driver		1						1
Human Resources Specialist I		2						2
Instructional Aide (Literacy) & (Restricted)			1					1
Instructional Aide (Math) & (Restricted)			1					1
Instructional Aide (Transitional Kindergarten) & (Restricted)		1	10					11
Instructional Aide I & (Restricted)			5					5
Intermediate Accountant		2						2
IT Intern I					1			1
IT Support Technician		1						1
Library Aide		3						3

Hire Data of All Classified Employees								
From November 10, 2022 to December 1, 2022								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg/ Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
Licensed Vocational Nurse		2						2
Light Bus Driver		2						2
Maintenance Worker	1							1
Office Technician		13			3			16
Payroll Specialist I					1			1
Police Officer		1						1
Pupil Services and Attendance Aide		2						2
Relocation Services Coordinator		1						1
School Administrative Assistant					5			5
School Climate Advocate & (Restricted)			2					2
School Facilities Attendant (Restricted)		1						1
School Supervision Aide and (Restricted)			33					33
Senior Office Technician		2						2
Special Education Assistant					13			13
Special Education Trainee					4			4
Stock Worker		2						2
Student and Family Resources Navigator		3						3
Sustainability Specialist		1						1
Swimming Pool Technical Supervisor		1						1
Technical Project Manager		1						1
New Hire Total	1	72	81		68		1	223
REASSIGNMENT								
Accountant		1						1
Accounting Analyst		1						1
Administrative Analyst	1	2						3
Administrative Assistant							1	1
Administrative Staff Aide		3						3
Area Plumbing Supervisor		1						1
Assignment Technician		1			1			2
Assistant Administrative Analyst	2							2
Assistant Area Bus Supervisor		1						1
Assistant Contract Administration Analyst		1						1
Assistant Plant Manager I	2	1						3
Athletics Assistant					1			1
Building and Grounds Worker		14						14
Buyer		1						1
Campus Aide (Female/Restricted)			2					2
Campus Aide (Restricted)		4	7				4	15
Central Shops Supervisor		2						2
Classified Training Representative							1	1

Hire Data of All Classified Employees								
From November 10, 2022 to December 1, 2022								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg/ Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
Community Representative C and (Restricted)			4					4
Contract Administration Analyst		7						7
Contract Assistant		1						1
Cyber Security Engineer I		1						1
Deputy Inspector General, Investigations		1						1
Early Education Center Aide I & (Restricted)		8	9					17
Education Aide III & (Restricted)			3					3
Educational Resource Aide (Restricted)			1				1	2
Electrical Inspector		1						1
Electrician		2						2
Environmental Laboratory Analyst		1						1
Financial Aide		1						1
Fiscal Services Manager	1							1
Fiscal Specialist		8						8
Food Service Manager I	4	2		1				7
Food Service Manager II	2	3						5
Food Service Manager V		1						1
Food Service Manager VI		1						1
Food Service Worker		37		1	8			46
Gardener		9						9
Health Care Assistant		5						5
Heating and Air Conditioning Inspector		1						1
Heavy Bus Driver		1						1
Human Resources Specialist I		1						1
Infant Care Aide and (Restricted)			1					1
Inspector General		1						1
Instructional Aide (Literacy) & Restricted			10				5	15
Instruction Aide (Transitional Kindergarten) & (Restricted)		1	19					20
Instructional Aide for Students Who Are Deaf and Hard-of-Hearing-Signing		1						1
Instructional Aide I & (Restricted)			1					1
Instructional Aide-Computer Lab	1							1
Insurance Technician		2						2
IT Infrastructure Project Network Engineer		1						1
IT Infrastructure Security Manager		1						1
IT LAN Technician		1						1
IT Support Technician		2						2
Job Order Contracting Specialist I		1						1

Hire Data of All Classified Employees								
From November 10, 2022 to December 1, 2022								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg/ Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
Library Aide		2						2
Maintenance Worker	3							3
Medical Assistant		1						1
Office Technician		18			2		6	26
Payroll Specialist I	1						1	2
Plant Manager I		5					2	7
Plant Manager II		2					2	4
Plant Manager III	1							1
Plumber		1						1
Police Officer		1						1
Principal Administrative Analyst		1						1
Roofer		1						1
School Administrative Assistant		4						4
School Climate Advocate & (Restricted)		1	3				1	5
School Facilities Attendant (Restricted)		1						1
School Supervision Aide and (Restricted)			8				3	11
Senior Administrator, IT Customer Support							1	1
Senior Director, Information Technology		1						1
Senior Financial Manager		1						1
Senior Food Service Worker		15						15
Senior IT Infrastructure Project/Program Manager		1						1
Senior IT Support Technician		1						1
Senior Metal Worker		3						3
Senior Office Technician		6					4	10
Senior Paralegal		1						1
Senior Tractor and Roller Operator		1						1
Special Education Assistant		61			27		5	93
Special Education Trainee					10		2	12
Strategic Planning Systems Engineer		1						1
Supervising Electrical Inspector		1						1
Transportation Inspector	1							1
Volunteer Program Assistant	1							1
WAN Specialist I		4						4
WAN Specialist II		1						1
Welder	1							1
Reassignment Total	22	271	68	2	49		39	451
REHIRE								
Athletics Assistant						2		2
Building and Grounds Worker		3						3
Campus Aide (Restricted)			4					4
Community Representative C and (Restricted)			1					1

Hire Data of All Classified Employees								
From November 10, 2022 to December 1, 2022								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg/ Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
Counselor Aide		1						1
Deputy Director of Food Services		1						1
Early Education Center Aide I & (Restricted)					6			6
Food Service Worker			3		5			5
Gardener		1						1
Heavy Bus Driver		1						1
Instructional Aide (Math) & (Restricted)			2					2
Instructional Aide (Transitional Kindergarten) & (Restricted)			1					1
Instructional Aide I & (Restricted)			4					4
Library Aide		1						1
Office Technician		3			2			5
School Climate Advocate & (Restricted)			1					1
School Safety Officer		2						2
School Supervision Aide and (Restricted)		1		1				
Senior Office Technician		1						1
Special Education Assistant		2			4			6
Special Education Trainee					1			1
Student Integration Helper & (Restricted)			1					1
Supervising Building/Construction Inspector		1						1
Rehire Total		18	14	1	20			53
GRAND TOTAL	23	361	163	3	137	0	40	727

Summary

Temporary and Substitute employees are often needed for short periods of time to assume responsibilities for regular employees when they are unavailable; they are not intended to replace regular employees for an extended period of time. Positions for several classifications, such as Education Aides and Instructional Aides, are typically filled by restricted status employees.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Human Resources Division

ATTACHMENT C

ROUTINE PERSONNEL ACTIONS

The Human Resources Division reports 160 certificated hires during the time period covered by this report and a summary list of hires appears below. The 160 certificated hires serve at schools and programs throughout the District and are comprised of both former employees selected from rehire lists and newly employed certificated employees. Substitute teachers continue to be hired to ensure increased coverage capacity for teacher absences.

Adult Education Teacher, Academic Instruction	1
Adult Education Teacher, Day-to-Day Substitute	2
Counselor, Pupil Services & Attendance	6
Counselor, Secondary	2
Early Education Teacher	2
Early Education Teacher, Day-to-Day Substitute	2
Elementary Teacher	7
Elementary Teacher, Day-to-Day Substitute	19
Non-classroom Prep Teacher	1
Psychiatric Social Worker	9
School Nurse	5
Secondary Teacher	10
School Occupational Therapy Specialist	2
Secondary Teacher, Day-to-Day Substitute	4
Special Education Teacher	2
Special Education Teacher, Moderate to Severe	1
Special Education Teacher, Resource Specialist Program	3
Speech & Language Pathologist	1
Teacher Assistant-Degree Track	81

LOS ANGELES UNIFIED SCHOOL DISTRICT
Division of Employee Support and Labor Relations

ATTACHMENT D

ROUTINE PERSONNEL ACTIONS – SENIOR MANAGEMENT

Approval of a contract of employment for a senior management employee appointed by the Board of Education in closed session on December 13, 2022. See attached list.

LOS ANGELES UNIFIED SCHOOL DISTRICT
SENIOR MANAGEMENT CONTRACTS
DECEMBER 13, 2022

NAME	TITLE	SERVICE	START DATE	END DATE	SALARY	*STEP	AUTO/ALLOWANCE/ OTHER
Mary Lu Camacho	Senior Administrator, IT Customer Support	Classified	12/14/2022	6/30/2024	\$199,347.96	3 of 5	\$250 per month
Dawn Watkins	Chief Risk Officer	Classified	12/14/2022	6/30/2024	\$171,930.96	1 of 5	\$250 per month
Daniel Kang	Director of Transportation	Classified	12/14/2022	6/30/2024	\$168,203.76	1 of 5	Automobile

*Employees who are in classifications with steps and are not at top step are eligible for an increase during contract.

TAB 12



Board of Education Report

File #: Rep-142-22/23, **Version:** 1

Proposition 39 Charter Facilities Compliance for the 2023-2024 School Year - Finding and Written Statements of Reasons Why Certain Charter Schools Cannot be Accommodated on a Single School Site, and Determination of Necessity to Move

January 17, 2023

**Office of the Chief Strategy Officer
Facilities Services Division**

Action Proposed:

Pursuant to California Education Code section 47614 and its implementing regulations (“Regulations”), find and adopt a written statement of reasons why certain charter schools (as identified in the Attachments hereto) that submitted a Proposition 39 facilities request for the 2023-2024 school year cannot be accommodated on a single school site. Also determine it is necessary to move part of certain charter schools’ operations to an additional school site.

Background:

With the passage of Proposition 39 in November 2000, California Education Code section 47614 (“Proposition 39”) was amended with the intent that public school facilities should be shared fairly among all public school pupils, including those in charter schools.

Proposition 39 requires that school districts make available, to each charter school operating in the school district, facilities that will accommodate all of the charter school’s in-district students. The facilities must be in conditions “reasonably equivalent” to those in which the students would be accommodated if they were attending other public schools of the district. For each legally sufficient facilities request submitted by a charter school to a school district, the Regulations require the school district to deliver to the charter school a preliminary proposal on or before February 1st, and a final offer on or before April 1st.

The Board of Education has authorized the Superintendent (and/or their designee(s)) to issue preliminary proposals and final offers of space to all charter schools that submitted legally sufficient facilities requests, for the specific school year at issue, in accordance with requirements and timelines of Proposition 39 and the Regulations. (Board Report No. 098 - 18/19, dated October 2, 2018).

The District is prepared to make preliminary proposals and final offers of space at operating District school sites to all eligible charter school applicants. While most preliminary proposals and final offers will accommodate charter schools at a single school site, some will accommodate certain charter schools (identified in the Attachments hereto) at more than one school site.

Section 11969.2, subdivision (d), of the Regulations provides that if a school district’s preliminary proposal or final offer of space does not accommodate a charter school at a single school site, the district’s governing board must first: (i) make a finding that the charter school cannot be accommodated at a single site; and (ii) adopt a written statement of the reasons explaining the finding.

The charter schools identified in the Attachments hereto cannot be accommodated at a single site because of several factors, such as: the large number of seats identified in the charter school's facilities request, the lack of available classrooms on a single site in the specific area requested by the charter school, multiple charter schools' requests for facilities at the same school site or in the same area, and/or the charter school's request to be located at more than one school site. In addition to design capacity and geographical limitations, the District gave substantial consideration to District and charter students' safety and welfare, including, but not limited to, the disproportionate harm to District students that would result from forcibly dislocating children from their neighborhood schools to make room for non-neighborhood charter students.

Each Attachment includes the following, as mandated by Proposition 39 and the Regulations:

- a) The process for staff's determination that a particular charter school cannot be accommodated on a single site. The process included, among other things, (1) a description of how the District determined available classroom inventory to meet a charter school's facilities request; (2) the rationale for making a multiple site offer; and (3) material considerations of student safety and welfare when balancing all available alternatives; and
- b) A recommended finding that a certain charter school could not be accommodated at a single site and written statement of reasons explaining the finding, and a determination that it is necessary to move part of the charter school's operations to an additional school site (if applicable).

Expected Outcomes:

As mandated by Proposition 39 and the Regulations, the Board will make findings and adopt written statements of the reasons why certain charter schools (as identified in the Attachments hereto) that submitted Proposition 39 facilities requests cannot be accommodated at a single school site for the 2023-2024 school year. The Board will also determine it is necessary to move part of certain charter schools' operations to an additional school site.

Board Options and Consequences:

If "no" vote, the District will not be in compliance with section 11969.2, subdivision (d) of the Regulations requiring the Board to make findings and adopt written statements as to why certain charter schools (as identified in the Attachments hereto) will receive Proposition 39 preliminary proposals and/or final offers accommodating them at more than one school site. The Board will also not determine it is necessary to move part of certain charter schools' operations to an additional school site.

If "yes" vote, the District will be in compliance with section 11969.2, subdivision (d) of the Regulations requiring the Board to make findings and adopt written statements as to why certain charter schools (as identified in the Attachments hereto) will receive Proposition 39 preliminary proposals and/or final offers accommodating them at more than one school site. The Board will also determine it is necessary to move part of certain charter schools' operations to an additional school site.

Policy Implications:

This action does not change District policies.

Budget Impact:

This finding has no budget impact.

File #: Rep-142-22/23, **Version:** 1

Student Impact:

Pursuant to Proposition 39, public school facilities should be shared fairly among all public school pupils, including those in charter schools. Through this proposed action, the Board is adhering to this mandate.

Equity Impact:

Not Applicable.

Issues and Analysis:

Pursuant to Proposition 39 and the Regulations, the District is required to make a preliminary proposal and final offer of space to each charter school that submitted a legally sufficient request for facilities. If a charter school cannot be accommodated at a single school site, the Board must first make a finding that the charter school cannot be accommodated at a single site and adopt a written statement of the reasons explaining the finding.

Attachments:

Appendix A: Index of Charter Schools

Appendix B: Attachment for Each Charter School that Cannot be Accommodated on a Single School Site. Each Attachment includes two tabs:

- (a): Staff Report on the Deliberative Process for Determining Why the Charter School Cannot be Accommodated at a Single Site; and
- (b): Board of Education Finding that the Charter School Could Not be Accommodated at a Single Site and Written Statement of Reasons Explaining the Finding, and Determination of Necessity to Move (if applicable)

The documents for each charter school identified in Attachments will be available for viewing at the following link: https://drive.google.com/drive/folders/1JSJVmFXEUn4iig1PTLgg1ywntU_NkpNF?usp=share_link

Informatives:

Not applicable

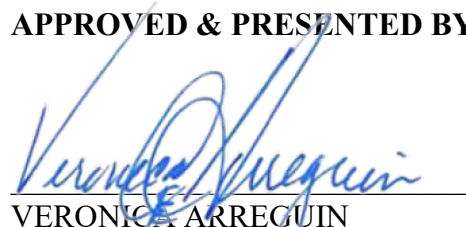
Submitted:

01/05/23

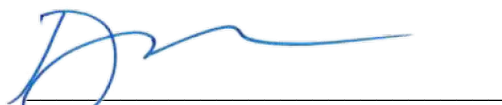
RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Interim Superintendent

APPROVED & PRESENTED BY:


VERONICA ARREGUIN
Chief Strategy Officer

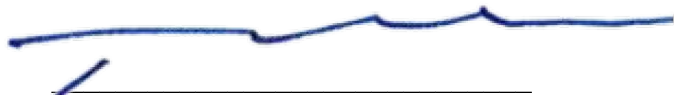
REVIEWED BY:


DEVORA NAVERA REED
General Counsel☒ Approved as to form.

APPROVED & PRESENTED BY:


MARK HOVATTER
Chief Facilities Executive
Facilities Services Division

REVIEWED BY:


TONY ATIENZA
Director
Budget Services and Financial Planning☒ Approved as to budget impact statement.

APPENDIX A

BOARD OF EDUCATION REPORT 142-22/23

January 17, 2023

INDEX OF CHARTER SCHOOLS

**Proposition 39 Charter Facilities Compliance for the 2023-24 School Year
Findings and Written Statements of Reasons Why Certain Charter Schools
Cannot be Accommodated on a Single School Site, and Determination of Necessity to Move**

The charter schools identified below will be accommodated at more than one school site. For each of these charter schools, Appendix B includes Attachments (a) and (b), as follows:

- (a) Staff Report on Deliberative Process for Determining Why the Charter School Cannot be Accommodated at a Single Site;
- (b) Board of Education Finding that the Charter School Could Not be Accommodated at a Single Site and Written Statement of Reasons Explaining the Finding, and Determination of Necessity to Move (if applicable)

ATTACHMENT	CHARTER SCHOOL NAME	DISTRICT SCHOOL SITES
1	Animo Jackie Robinson Charter High School	John Adams Middle School William Jefferson Clinton Middle School
2	Ararat Charter School	Erwin Elementary Kindergarten Learning Academy
3	Citizens of the World Charter School Hollywood	Joseph Le Conte Middle School Ramona Elementary
4	Citizens of the World Charter School Mar Vista	Grand View Boulevard Elementary Webster Middle School
5	Citizens of the World Charter School Silver Lake	Alexandria Avenue Elementary Virgil Middle School
6	Extera Public School	Breed Street Elementary 2nd Street Elementary
7	Extera Public School #2	Eastman Avenue Elementary Lorena Street Elementary
8	Gabriella Charter School 2	Trinity Street Elementary West Vernon Avenue Elementary
9	HighTech Los Angeles Middle School	Louis Armstrong Middle School Van Nuys Middle School

ATTACHMENT	CHARTER SCHOOL NAME	DISTRICT SCHOOL SITES
10	ISANA Nascent Academy	42nd Street Elementary Thomas Bradley Global Awareness Magnet
11	ISANA Octavia Academy	Fletcher Drive Elementary Washington Irving Middle School Math, Music, and Engineering Magnet
12	ISANA Palmati Academy	Glenwood Elementary Roy Romer Middle School
13	Larchmont Charter School	Selma Elementary Hoover Street Elementary
14	Lashon Academy	Robert Fulton College Preparatory School Valerio Street Elementary
15	New Los Angeles Elementary School	Baldwin Hills Elementary Pilot & Gifted Magnet Cienega Elementary
16	North Valley Military Institute College Preparatory Academy	Valley Oaks Center for Enriched Studies (VOCES) Magnet Mount Gleason Middle School Francisco Sepulveda Middle School
17	Rise Kohyang High School	Berendo Middle School West Adams Preparatory Senior High
18	Synergy Charter Academy	28th Street Elementary Quincy Jones Elementary
19	WISH Community School	Orville Wright Engineering & Design Magnet Paseo Del Rey Elementary Natural Science Magnet Westchester Enriched Sciences Magnets

RESOLUTIONS

TAB 13



Board of Education Report

File #: Res-009-22/23, Version: 1

Dr. McKenna - Commemorating the Life and Legacy of Dr. Martin Luther King, Jr. and the National Day of Service (Res-009-22/23) (Waiver of Board Rule 72)

Whereas, The Reverend Dr. Martin Luther King, Jr. devoted his life to the struggle for justice and equality;

Whereas, Dr. Martin Luther King, Jr. was universally recognized as a proponent of nonviolence in the pursuit of freedom and justice in the United States;

Whereas, Dr. Martin Luther King, Jr. was awarded the Nobel Prize for Peace in 1964 in recognition of his outstanding leadership in pursuit of that goal;

Whereas, Dr. Martin Luther King, Jr. Day has been recognized as a national holiday since 1984 and became a National Day of Service in 1994 by the passage of the King Holiday and Service Act by the US Congress;

Whereas, The Dr. Martin Luther King, Jr. National Day of Service is a part of United We Serve, a national call to service initiative established by President Obama;

Whereas, Dr. Martin Luther King, Jr. firmly believed that the pursuit of justice, equality, and a new sense of dignity for millions of Black people, and opens, for all Americans a new era of progress and hope;

Whereas, The Dr. Martin Luther King, Jr. National Day of Service, calls for Americans from all walks of life to work together to provide solutions to the most pressing national and local problems; and

Whereas, Our students, parents, and staff will benefit from all projects and programs that increase participation in acts of community service; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District recognizes the third Monday in January as a day of service in honor of Dr. Martin Luther King, Jr. and his principle of justice for all;

Resolved further, That on Monday, January 16, 2023, we encourage all students, parents, teachers, and staff to observe this MLK National Day of Service by engaging in volunteer activities to help our community become a better world; and be it finally

Resolved, That schools provide students and parents with suggestions of appropriate instructional and community activities that can be conducted during and following the MLK National Day of Service on January 16, 2023.

TAB 14



Board of Education Report

File #: Res-010-22/23, **Version:** 1

Dr. McKenna - Celebration of Black History Month 2023 (Res-010-22/23)

Whereas, Black History Month, or National African American History Month, is an annual celebration of achievements by Black Americans and a time for recognizing the central role of African Americans in United States history;

Whereas, Carter G. Woodson, a Harvard trained historian, like W.E.B. DuBois before him, believed that truth would not be denied and that reason would prevail over prejudice, and as a result announced “Negro History Week” in 1925 to raise awareness of the contributions of African Americans;

Whereas, It is commonly stated that Carter G. Woodson selected February as the month to host “Negro History Week” because it encompasses the birthdays of two great Americans who played a prominent role in shaping black history, namely Abraham Lincoln and Frederick Douglass, whose birthdays are February 12th and 14th respectively;

Whereas, Carter G. Woodson believed that history was created by great people and not simply great men; he envisioned the study and celebration of Black people as a race, not simply as the producers of great men and emphasized the contributions of countless Black men and women who contributed to the advancement of human civilization;

Whereas, Since 1976, the commemoration was extended from a week-long event to the entire month of February;

Whereas, Every United States President has officially designated the month of February as Black History Month and other countries around the world, including Canada and the United Kingdom, also devote a month to celebrating Black history;

Whereas, The legacy of Carter G. Woodson lives on in the continued work of the Association for the Study of African American Life and History (ASALH), an organization now in its 107th Year;

Whereas, The 2023 theme for Black History Month established by the ASALH is “Black Resistance;”

Whereas, African Americans have resisted historic and ongoing oppression, in all forms, especially the racial terrorism of lynching, racial pogroms, and police killings since our arrival upon these shores;

Whereas, Black people have sought ways to nurture and protect Black lives, and for autonomy of their physical and intellectual bodies through armed resistance, voluntary emigration, nonviolence, education, literature, sports, media, and legislation/politics;

Whereas, By resisting Black people have achieved triumphs, successes, and progress as seen in the end of chattel slavery, dismantling of Jim and Jane Crow segregation in the South, increased political

representation at all levels of government, desegregation of educational institutions, the passage of Civil Rights Act of 1964, the opening of the Smithsonian National Museum of African American History in DC and increased and diverse representation of Black experiences in media;

Whereas, the representation, identity, and diversity of Black people have been revered, stereotyped, and vilified from the days of enslavement to our own time;

Whereas, Black History Month aims to mitigate the persistent and ongoing failure to acknowledge the contributions of Black Culture, Black Inventors, Black Artists, Black Artisans, Black Advocacy Black Leaders, and Black Civic Engagement to American history and society;

Whereas, Black people continually remain optimistic and confident about the path ahead while leading the courageous, yet hard fought fights for the rights, liberties, and freedoms that many marginalized communities are now beneficiaries;

Whereas, Black resistance strategies have served as a model for every other social movement in the country, thus, the legacy and importance of these actions cannot be understated; and

Whereas, Our democracy's founding ideals were exclusionary when they were written, but Black Americans have continuously fought to make them true; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District recognizes February as National Black History Month;

Resolved further, That the Board acknowledges that all people of the United States are beneficiaries of the wealth of history given to all by Black Culture, Black Inventors, Black Artists, Black Artisans, Black Advocacy Black Leaders, and Black Civic Engagement;

Resolved, further, That the Board embeds the study of Black History into the core curriculum of its Ethnic Studies and African American History courses so that this critical learning lives in the minds of our students beyond the month of February;

Resolved further, That the Board direct the superintendent to convene a committee or working group to identify strategies and tactics to align resources targeted toward eliminating anti-racist educational practices and closing the gap of academic achievement outcomes for Black Students, and, be it finally

Resolved, That the Superintendent will work with educators, librarians, all the schools of the District, and our wider community to recognize and celebrate this month with culturally relevant and appropriate curriculum, programs, ceremonies, and activities that generate in-depth discussion of the complex factual history of the United States and the legacy of Black Americans.

TAB 15



Board of Education Report

File #: Res-011-22/23, Version: 1

Mr. Schmerelson - Remembering and Honoring the Holocaust (Res-011-22/23) (Waiver of Board Rule 72)

Whereas, the Holocaust was the state-sponsored, systematic persecution and annihilation of European Jewry by Nazi Germany and its collaborators between 1933 and 1945 - six million were murdered; Roma (Gypsies), people with disabilities, and Poles were also targeted for destruction or decimation for racial, ethnic, or national reasons; and millions more, including men identified as gay, Jehovah's Witnesses, Soviet prisoners of war, and political dissidents, also suffered grievous oppression and death under Nazi tyranny;

Whereas, the history of the Holocaust offers an opportunity to reflect on the moral responsibilities of individuals, societies, and governments;

Whereas, Los Angeles Unified School District students should understand and remember the terrible events of the Holocaust and remain vigilant against hatred, racism, persecution, and tyranny;

Whereas, the Los Angeles Unified School District should actively rededicate ourselves to the principles of individual freedom in a just society;

Whereas, the United States Congress established Days of Remembrance as the nation's annual commemoration of the Holocaust, and these have been set aside to remember the victims of the Holocaust as well as to reflect on the need for respect of all peoples;

Whereas, pursuant to an Act of Congress (Public Law 96-388, October 7, 1980), the United States Holocaust Memorial Council designates the Days of Remembrance of the Victims of the Holocaust to be Sunday, April 16, through Sunday, April 23, 2023, including the Day of Remembrance known as Yom HaShoah, April 17, 2023- April 18, 2023 and also the declaration that January 27, 2023 shall be known as International Holocaust Remembrance Day; and

Whereas, this year marks the 78th Anniversary of the liberation of Auschwitz by Russian troops and the 78th Anniversary of the liberation of Dachau by American troops; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District does hereby recognize the week of Sunday, April 16, through Sunday, April 23, 2023, as Days of Remembrance;

Resolved further, That the District shall hold a moment of silence on Tuesday, April 18, 2023, in memory of the victims of the Holocaust and in honor of the survivors as well as the rescuers and liberators, and that relevant and appropriate instructional resources shall be made available to all P-12 educators to utilize on this day; and, be it finally

Resolved, That the Board further proclaims that we, the Los Angeles Unified School District community, should work to promote human dignity and confront hate whenever and wherever it occurs.

RECEIPT OF COMMUNICATIONS

TAB 16



Los Angeles Unified School District

139

333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

File #: ROC-006-22/23, **Version:** 1

Report of Correspondence

BOARD OF EDUCATION OF THE CITY OF LOS ANGELES
Governing Board of the Los Angeles Unified School District

January 17, 2022

REPORT OF CORRESPONDENCE

The following correspondence addressed to the Board of Education is submitted with the recommended Disposition, “Refer to Superintendent for referral to Office of the General Counsel to take all steps necessary to protect the interests of the Board of Education, including assignment to outside counsel; Controller to draw warrants in such amounts as may be necessary for the payment of costs and fees upon invoices as approved by the Office of the General Counsel”:

FROM	LEGAL ACTION
1. Carpenter & Zuckerman	Summons and Complaint for Damages: 1) Negligence (Including Negligent Supervision and Care of Student); 2) Violation of Unruh Civil Rights Act; 3) Violation of Individuals With Disabilities Education Act; 4) Breach of Mandatory Statutory Duties.; Case No. 22NWCV01403; Superior Court of the State of California for the County of Los Angeles – Unlimited Jurisdiction; Danny Trejo, a minor, by and through his GAL, Laura Trejo, Plaintiff, v. Los Angeles Unified School District and Does 1 - 50, Inclusive, Defendants
2. Downtown L.A. Law Group	Summons and Complaint for Damages: 1) Assault and Battery; 2) Violation of Government Code 815.2 (Vicarious Liability); 3) Breach of Mandatory Duty under Government Code 815.6; (Negligent Supervision); 4) Dangerous Condition of Public Property (Gov. Code 835); 5) Negligence; Case No. 22STCV36026; Superior Court of the State of California in and for the County of Los Angeles; Destiny Dominguez, a minor, by and through her GAL, Stephanie Montein, Plaintiff, v. Los Angeles Unified School District; and Does 1 through 100, Inclusive, Defendants
3. Herman Law	Summons and Complaint for Damages: 1) Negligence (School); 2) Negligence (Does 2 through 25); 3) Negligent Hiring, Retention, and; 4) Supervision (School); 5) Negligent Hiring, Retention, and; 6) Supervision (Does 2 through 25).; Case No. 22STCV29385; Superior Court of the State of California for the County of Los Angeles; Bessie Riley, Plaintiff, v. Does 1 and Does 2 - 25, Inclusive, Defendants

4. Herman Law
First Amended Complaint for Damages: 1) Negligence (School); 2) Negligence (Does 2 through 25); 3) Negligent Hiring, Retention, and Supervision (School); 4) Negligent Hiring, Retention, and Supervision (Does 2 through 25); Case No. 22STCV19003; Superior Court of the State of California in and for the County of Los Angeles County; Stephen Benveniste, Plaintiff, v. Los Angeles Unified School District; and Does 2 through 25, Inclusive, Defendants
5. Herman Law
Summons and Complaint for Damages: 1) Negligence (School); 2) Negligence (Does 2-25); 3) Negligent Hiring, Retention, and 4) Supervision (School); 5) Negligent Hiring Retention, and; 6) Supervision (Does 2-25); Case No. 22STCV23711; Superior Court of the State of California in and for the County of Los Angeles; D.R., Plaintiff, v. Los Angeles Unified School District; and Does 2 through 25, Inclusive, Defendants
6. Hua Gallai & Gonzalez
Summons and Complaint for Damages: 1) Disability Discrimination; 2) Failure to Engage in the Interactive Process; 3) Failure to Reasonably Accommodate; 4) Wrongful Termination; 5) Violation of Labor Code Section 432, 1198.5; 6) Intentional Infliction of Emotional Distress; 7) Negligent Infliction of Emotional Distress.; Case No. 22STCV36503; Superior Court of the State of California for the County of Los Angeles; Karine Arutunianoe, Plaintiff, v. Los Angeles Unified School District and Does 1 - 50, Inclusive, Defendants
7. Jaurigue Law Group
Summons and Complaint for Damages: 1) Religious Discrimination in Violation of the FEHA; 2) Disability Discrimination in Violation of FEHA; 3) Failure to Provide Reasonable Accommodations in Violation of FEHA; 4) Failure to Engage in Good Faith Interactive Process in Violation of FEHA; 5) Retaliation in Violation of FEHA; 6) Failure to Prevent Discrimination and/or Retaliation in Violation of FEHA.; Case No. 22STCV35217; Superior Court of the State of California for the County of Los Angeles; Jerry Usselman, Plaintiff, v. Los Angeles Unified School District and Does 1 - 50, Inclusive, Defendants
8. Law Office of Rebecca Brown
Verified Petition for Writ of Mandate, or In the Alternative, Complaint for Declaratory and Injunctive Relief; Case No. 22STCP04213; Superior Court of the State of California for the County of Los Angeles; Olu Orange, Plaintiff, v. Los Angeles Unified School District, Inclusive, Defendants

9. Law Offices of Gregory A. Douglas
Summons and Complaint for Damages: 1) Retaliation in Violation of Cal. Labor Code Section 1102.5; 2) Retaliation in Violation of California Fair Employment and Housing Act (Gov. Code Section 12940); 3) Failure to Prevent Harassment and Retaliation (Gov. Code Section 12900 et. Seq); 4) Wrongful Termination – Violation of Public Policy – FEHA, Gov. Code Section 12940 et seq.; Case No. 22STCV28654; Superior Court of the State of California in and for the County of Los Angeles; Alma Fonseca, Plaintiff v. Los Angeles Unified School District; and Does 1 through 10, Does 11-20, and Does 21-30, Inclusive, Defendants
10. Levin Simes Abrams LLP
Summons and Complaint for Damages: 1) Sexual Assault; 2) Sexual Battery; 3) Intentional Infliction of Emotional Distress (Gov. Code Section 815.2, 820); 4) Violation of Penal Code 647.6(a)(1); 5) Sexual Harassment (C.C.P. 51.9); 6) General Negligence; 7) Negligent Supervision; 8) Negligent Hiring/Retention; 9) Negligent Failure to Warn, Train, or Educate; and 10) Violation of the Bane Act (Civil Code 52.1); Case No. 22STCV33306; Superior Court of the State of California in and for the County of Los Angeles; Martha Gonzales, Plaintiff, v. DOE Unified School District; and Does 2 through 50, Inclusive, Defendants
11. Manly, Stewart, & Finaldi
Summons and Complaint for Damages: 1) Negligence 2) Negligent Supervision; 3) Negligent Hiring/Retention; 4) Negligent Failure to Warn Train or Educate; 5) Constructive Fraud (Civil Code Section 1573); 6) Breach of Fiduciary Duty; 7) Intentional Infliction of Emotional Distress; 8) Sexual Harassment (Civil Code Section 51.9); 9) Sexual Abuse and Harassment in the Educational Environment (Education Code Section 220); 10) Gender Violence (Civil Code Section 52.4); 11) Sexual Battery (Civil Code Section 1708.5); 12) Sexual Assault.; Case No. 22NWCV01163; Superior Court of the State of California for the County of Los Angeles; Jane LCA Doe, Plaintiff, v. Los Angeles Unified School District and Does 1 - 100, Inclusive, Defendants
12. Manly, Stewart, & Finaldi
Complaint for Damages: 1) Negligence; 2) Negligent Supervision; 3) Negligent Hiring/Retention; 4) Negligent Failure to Warn Train or Educate; 5) Constructive Fraud (Civil Code § 1573); 6) Breach of Fiduciary Duty; 7) Intentional Infliction of Emotional Distress; 8) Sexual Abuse and Harassment in the Educational Environment (Education Code § 220); 9) Gender Violence (Civil Code § 52.4); 10) Sexual Battery (Civil Code § 1708.5); 11) Sexual Assault; Case No. 22NVVCV01690; Superior Court of the State of California in and for the County of Los Angeles; Jane LMA Doe, Plaintiff, v. Los Angeles

Unified School District; Kop Richard Arnold; and Does 1 through 100, Defendants

13. McIntyre & Larson, A Law Corporation
Summons and Complaint for Damages: 1) Discrimination Based on National Origin/Ancstry and Race Under the FEHA; 2) Harassment Under the FEHA; 3) Retaliation Under the FEHA; 4) Failure to Prevent Discrimination, Retaliation, and Harassment Under the FEHA; 5) Violation of Education Code Section 44110.; Case No. 22STCV37770 Superior Court of the State of California in and for the County of Los Angeles; Waleed Gabra Mosaad, Plaintiff, v. Los Angeles Unified School District; and Does 1 through 25 Inclusive, Defendants
14. NP Law Firm, APC
Summons and Complaint for Damages: 1) Negligence 2) Premises; 3) Negligent Hiring, Supervision, or Retention; Case No. 22STCV16860; Superior Court of the State of California in and for the County of Los Angeles; Alan Sepulveda, a minor, by and through his GAL, Amelia Beltran, Plaintiff, v. Los Angeles Unified School District; and Does 1 through 100, Inclusive, Defendants
15. Panish Shea & Boyle, LLP
Summons and Complaint for Damages: 1) Claim for Childhood Sexual Assault in Violation of Cal. Code of Civil Procedure 340.1; 2) Negligence; 3) Intentional Infliction of Emotional Distress.; Case No. 21STCV20570; Superior Court of the State of California in and for the County of Los Angeles; Carlos Kristales, Plaintiff, v. Doe 4 (Los Angeles Unified School District); and Does 5 through 10, Inclusive, Defendants
16. Shegerian & Associates, Inc.
Summons and Complaint for Damages: 1) Discrimination in Violation of the FEHA; 2) Hostile Work Environment Harassment in Violation of FEHA; 3) Retaliation in Violation of FEHA; 4) Failure to Provide Reasonable Accommodation; 5) Failure to Engage in the Interactive Process; 6) Failure to Prevent Discrimination, Harassment, or Retaliation; 7) Negligent Hiring, Supervision, and Retention; 8) Wrongful Constructive Termination of Employment in Violation of Public Policy; 9) Whistleblower Retaliation (Labor Code Section 1102.5); 10) Intentional Infliction of Emotional Distress.; Case No. 22STCV38309; Superior Court of the State of California in and for the County of Los Angeles; Michelle Morales, Plaintiff, v. Los Angeles Unified School District; and Does 1 through 100, Inclusive, Defendants

17. Splinter & Thai, LLP
Cross-Complaint of South Bay Iron, Inc. for: 1) Breach of Contract; 2) Open Book Account; 3) Account Stated; 4) Quantum Meruit; 5) Indebitatus Assumpsit; 6) Enforcement of Payment Bond; 7) Enforcement of Stop Notice; 8) Equitable Indemnity and Contribution; and 9) Negligence – Interference with Economic Relationship.; Case No. 22-CIV 02840; Superior Court of the State of California, County of San Mateo, Civil Division; S. J. Amoroso Construction Co., LLC, Plaintiff, v. W&W Afco Steel, LLC; Liberty Mutual Insurance Company; and Does 1 through 50, Inclusive, Defendants; W&W-Afco Steel LLC, Cross-Complainant, v. S. J. Amoroso Construction Co., LLC; South Bay Iron, Inc.; and Roes 1 through 40, inclusive, Cross-Defendants; South Bay Iron, Inc., Cross-Complainant, v. W&W-Afco Steel LLC; S. J. Amoroso Construction Co., LLC; Los Angeles Unified School District; and Poes 1 through 100, inclusive, Cross-Defendants
18. Taylor & Ring
Summons and Complaint for Damages from Childhood Sexual Assault; Case No. 22CHV01266; Superior Court of the State of California in and for the County of Los Angeles; Jane Doe, Plaintiff, v. Los Angeles Unified School District; and Does 1 through 50, Inclusive, Defendants
19. The Aarons Law Firm
Complaint for Damages Arising from Childhood Sexual Assault; Superior Court in the State of California for the County of Los Angeles; R.V., Plaintiff, v. Los Angeles Unified School District; Does 1 through 50, inclusive, Defendants
20. The Law Firm of Joseph H. Low IV, Esq.
Complaint for Damages: 1) Personal Injury; 2) Other Damages; Case No. 22LBCV00854; Superior Court of the State of California for the County of Los Angeles; Joshua Rangel, by and through his Guardian ad Litem, Jocelyn Campos v. Los Angeles Unified School District; Principal Sara Aiello; Assistant Principal Lavon Flowers; and Does 1 to 100, Inclusive
21. The Law Offices of Gavril T. Gabriel
Summons and Complaint for Damages: 1) Disability Discrimination; 2) Perceived Disability Discrimination; 3) Age Discrimination; 4) Work Environment Harassment; 5) Retaliation (Gov. Code Section 12940(h); 6) Failure to Prevent Harassment; Discrimination and Retaliation; 7) Retaliation (Labor Code Section 98.6, 246.5, 1102.5); 8) Failure to Provide Reasonable Accommodation; and 9) Failure to Engage in Good Faith Interactive Process.; Case No. 22LBCV01003; Superior Court of the State of California in and for the County of Los Angeles – Governor George Deukmejian Courthouse; Jeroma Bonner, Plaintiff, v. Los

Angeles Unified School District; and Does 1 through 20, Inclusive, Defendants

22. Valerie R. Valadez, Deputy City Attorney Cross-Complaint: 1) Apportionment of Fault; 2) Declaratory Relief; and 3) Indemnification; Case No. 22STCV26094; Superior Court of the State of California for the County of Los Angeles; City of Los Angeles, a Municipal Corporation (Cross-Complainant) v. Los Angeles Unified School District and Roes 1-10 (Cross-Defendant); Short Title: Lawanda Torres v. City of Los Angeles, et al.

The recommended disposition of the following item is “Refer to Superintendent for referral to the Office of the Risk Management and Insurance Services”:

<u>No.</u>	<u>Received From</u>	<u>Type of Damage</u>	<u>Claimant</u>	<u>Date of Damage</u>
23.	Albert M. Giacomazzi	Damages	AMG & Assoc., Inc.	03-30-18
24.	Albert M. Giacomazzi	Damages	AMG & Assoc., Inc.	03-30-18
25.	Anndy Silva	Damages	Anndy Silva	09-23-22 To 09-26-22
26.	Law Offices of Andrea M. Tytell Andrea M. Tytell	Damages	Anthony Friedman Andrew Friedman Goldie Schon	05-17-22
27.	Antonia Okereke	Damages	Antonia Okereke	11-03-22
28.	Banesa Castillo	Damages	Banesa Castillo Lucca Vega	09-23-22
29.	Arash Pourhakim	Damages	Benjamin Pourhakim	10-06-22

30.	Bertha Campos	Damages	Bertha Campos	08-25-22
31.	Hirji & Chau	Damages	Cameron Gray	06-02-22
32.	Douglas Friedman	Damages	Coda Joseph Baker	11-07-22
33.	David Munoz	Damages	David Munoz	11-22-22
34.	Dennis Masterson	Damages	Dennis Masterson	11-17-22
35.	Natalia O. Ramirez	Damages	Emiliano Torres Bell	10-25-22
36.	Justin Rodriguez Jeannie Gutierrez	Damages	Emily Del Cid	05-31-22
37.	Jeannie Gutierrez	Damages	Emily Del Cid	05-31-22
38.	Bauman Law Iris Benitez	Damages	Francisco Oliban	10-04-22
39.	Neal Brandenburg	Damages	Green Dot Pub Schls	05-07-22
40.	Ecoff Campain Tilles & Kay, LLP Yaron Tilles	Damages	Inclusive Education and Community Partnership	Pending 08-16-21
41.	Jocelyn Arenas	Damages	Jocelyn Arenas	12-05-22

42.	Martinian and Associates Arash H. Zabetian	Damages	John Roger Neal	07-09-22
43.	Shant Fournouzian	Damages	Kianna Fournouzian	10-17-22
44.	Maria Carranza	Damages	Melanya Ramirez	09-22-22
45.	Miguel Toscano	Damages	Miguel Toscano	11-18-22
46.	Alex Farzan, Esq.	Damages	Nathan Monroy	11-14-22
47.	Alex Farzan, Esq.	Damages	Nathan Monroy	11-14-22
48.	Jason Mascow	Damages	Oskar Stephens- Mascow	09-16-22
49.	Perla (Casapa) Vazquez	Damages	Perla (Casapa) Vazquez	11-10-22 Continuing
50.	Quincy Johnson	Damages	Quincy Johnson	06-05-22
51.	Reyna Mancinas	Damages	Reyna Barron Mancinas	11-17-22
52.	Yana Hart, Esq.	Damages	Robin Hall & MJD	12-05-22
53.	Yana Hart, Esq.	Damages	Robin Hall & MJD	09-05-22

54.	Ruben Allen	Damages	Ruben Allen	Approx. between 1978-1980
55.	Sandra Martinez Baxter	Damages	Sandra Martinez Baxter	06-08-22 06-27-22 Continuing
56.	Jazmine Gomez OBO Savannah Sanchez	Damages	Savannah Sanchez	06-06-22
57.	Glenda Rodriguez	Damages	Sebastian Rodriguez	08-15-22
58.	Ernest A. Vargas	Damages	Sergio Moreno	11-03-22
59.	Frank H. Canter	Damages	Taishon Gordon	08-30-22
60.	Zekiah N. Wright, Esq.	Damages	Tuzdie Niles-Wilcox	03-09-22
61.	Ameer A. Shah	Damages	Valentin Morales	07-14-22
62.	Aik Gulinian	Vehicle Damages	Aik Gulinian	06-10-22
63.	Avia Green-Van Buren	Vehicle Damages	Avia Green-Van Buren	11-03-22
64.	Raffi Sarukhanyan, Esq.	Vehicle Damages	Avo Kamarzari	12-17-22
65.	Brenda Espinoza	Vehicle Damages	Brenda Espinoza	10-26-22

66.	Corrine Lopez	Vehicle Damages	Corrine Lopez	10-20-22
67.	Dora Fung	Vehicle Damages	Dora Fung	12-05-22
68.	State Farm Mutual Automobile	Vehicle Damages	Heydi D Ochoa	04-05-22
69.	Jessica Marie Estrada	Vehicle Damages	Jessica Estrada	10-18-22
70.	Julyzia Rodriguez	Vehicle Damages	Julyzia Rodriguez	06-28-22
71.	Kathryn Mckeown-Funk	Vehicle Damages	Kathryn Mckeown-Funk	12-12-22
72.	Kaunda Waters	Vehicle Damages	Kaunda Waters	10-26-22
73.	Ludivina Carrillo	Vehicle Damages	Ludivina Carrillo	10-28-22
74.	Mark Braunstein	Vehicle Damages	Mark Braunstein	12-02-22
75.	Mary Bejarano	Vehicle Damages	Mary Bejarano	09-24-22
76.	Mary Salmeron	Vehicle Damages	Mary Salmeron	10-27-22
77.	Mercury Insurance Kelly Wood	Vehicle Damages	Mercury Insurance ASO Kun Hyong Kim	03-18-22

78.	Nabor Cabanillas	Vehicle Damages	Nabor Cabanillas	11-07-22
79.	John S. West	Vehicle Damages	Pasha McKenley	06-23-22
80.	Eric Bryan Seuthe	Vehicle Damages	Rea Bea Tiu	03-15-22
81.	Briana Secaida	Vehicle Damages	Sandra Antezana	12-14-22
82.	Shanna Petersil	Vehicle Damages	Shanna Petersil	12-08-22
83.	State Farm Auto Subrogation Svcs Stephanie Easterbrook	Vehicle Damages	State Farm Mutual Ins. Co. ASO Aik Gulinian	06-10-22
84.	Justin Sayage	Vehicle Damages	Student Transportation of America	09-01-22
85.	Victoria Skolnik	Vehicle Damages	Victoria Skolnik	12-02-22
86.	Ashley Wilson	Vehicle Damages	Wilson and Sons Transportation	12-09-22

TAB 17



Los Angeles Unified School District

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333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

File #: 020-22/23, **Version:** 1

Receipt of the 2021-22 Annual Audited Financial Report



LAUSD
UNIFIED



Audited Annual

FINANCIAL REPORT

For Fiscal Year Ended June 30, 2022



2021-22
Los Angeles, California

**LOS ANGELES UNIFIED SCHOOL DISTRICT
LOS ANGELES, CALIFORNIA**

**AUDITED ANNUAL
FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2022**

MR. ALBERTO M. CARVALHO
SUPERINTENDENT OF SCHOOLS
(EFFECTIVE FEBRUARY 14, 2022)

MR. PEDRO SALCIDO
DEPUTY SUPERINTENDENT OF SCHOOLS
(EFFECTIVE NOVEMBER 16, 2022)

MS. MEGAN K. REILLY
INTERIM SUPERINTENDENT OF SCHOOLS
(JULY 1, 2021- FEBRUARY 13, 2022)
DEPUTY SUPERINTENDENT OF SCHOOLS
(EFFECTIVE FEBRUARY 14, 2022- OCTOBER 21, 2022)

MR. DAVID D. HART
CHIEF BUSINESS OFFICER

MR. V. LUIS BUENDIA
DEPUTY CHIEF BUSINESS OFFICER

MS. JOY MAYOR
CONTROLLER



**PREPARED BY
ACCOUNTING AND DISBURSEMENTS DIVISION**

**333 S. BEAUDRY AVENUE
LOS ANGELES, CALIFORNIA 90017**

LOS ANGELES UNIFIED SCHOOL DISTRICT

Audited Annual Financial Report

Year Ended June 30, 2022

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LOS ANGELES UNIFIED SCHOOL DISTRICT

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INTRODUCTORY SECTION

KELLY GONEZ, PRESIDENT
 JACKIE GOLDBERG
 DR. GEORGE J. MCKENNA III
 NICK MELVOIN
 TANYA ORTIZ FRANKLIN
 DR. ROCIO RIVAS
 SCOTT M. SCHMERELSON



ALBERTO M. CARVALHO
Superintendent of Schools

PEDRO SALCIDO
Deputy Superintendent of Schools

DAVID D. HART
Chief Business Officer

V. LUIS BUENDIA
Deputy Chief Business Officer

December 14, 2022

The Honorable Board of Education
 Los Angeles Unified School District
 333 South Beaudry Avenue
 Los Angeles, California 90017

Dear Board Members:

The Audited Annual Financial Report of the Los Angeles Unified School District (District), for the fiscal year ended June 30, 2022, is hereby submitted. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included. The report also includes a "State and Federal Compliance Information" section, which is designed to meet the reporting requirements of the Office of the California State Controller, the U.S. General Accounting Office, the U.S. Office of Management and Budget, and the Single Audit Act Amendments of 1996.

Independent Audit

Education Code Section (EC§) 41020 provides that each school district shall arrange for an audit by certified public accountants of its books and accounts, including the District's income by source of funds and expenditures by object and program. The District's contract auditor for 2021-22 is Simpson & Simpson, CPAs. The independent auditor's report on the basic financial statements is presented in the Financial Section of this report on page 1.

Management Discussion and Analysis (MD&A)

The MD&A provides an objective and easily readable analysis of the District's financial activities on both a short-term and long-term basis. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

Profile of the Los Angeles Unified School District

The District encompasses approximately 710 square miles in the western section of Los Angeles County. The District's boundaries include most of the City of Los Angeles, all of the Cities of Gardena, Huntington Park, Lomita, Maywood, San Fernando, Vernon and West Hollywood, and portions of the Cities of Bell, Bell Gardens, Beverly Hills, Carson, Commerce, Cudahy, Culver City, Hawthorne, Inglewood, Long Beach, Los Angeles, Lynwood, Montebello, Monterey Park, Rancho Palos Verdes, Santa Clarita, South Gate and Torrance. The District was formed in 1854 as the Common Schools for the City of Los Angeles and became a unified school district in 1960.

As of June 30, 2022, the District operated 436 elementary schools, 78 middle/junior high schools, 87 senior high schools, 53 options schools, 28 multi-level schools, 13 special education schools, 66 magnet schools and 255 magnet centers, 18 primary school centers, 1 community adult school, 7 regional occupational centers, 2 skills centers, 87 early education centers, 4 infant centers, and 89 California State Preschools. The District is governed by a seven-member Board of Education elected by voters within the District to serve alternating five-year terms. These terms were extended to five years for members elected in 2015 and thereafter. As of June 30, 2022, the District employed 36,385 certificated, 30,333 classified, and 11,806 unclassified employees. Enrollment as of September 2021 was 430,322 students in K-12 schools, 25,208 students in adult schools and centers, and 5,510 students in early education centers.

As a reporting entity, the District is accountable for all activities related to public education in most of the western section of Los Angeles County. This report includes all funds of the District with the exception of the fiscally independent charter schools, which are required to submit their own individual audited financial statements, and the Auxiliary Services Trust Fund, which is not significant in relation to District operations. The Auxiliary Services Trust Fund was established in 1935 to receive and disburse funds for insurance premiums on student body activities and property, “all city” athletic and musical events, grants restricted for student activities, and other miscellaneous activities.

Economic Condition and Outlook

The UCLA Anderson December 2022 Forecast provides a recession and a non-recession scenario. Whether the U.S. economy continues to grow or enters a mild and brief recession will depend on the Federal Reserve’s monetary policy in the months to come. In a non-recession scenario, the national economy in 2023 is projected to have slow growth in the first quarter, almost non-existent growth in the second quarter, and with recovery happening in the last two quarters. On the other hand, a recession scenario will bring the economy in 2023 to shrink at an annual rate of 2% to 3% in both the second and third quarters, and flat in the fourth quarter. Under both scenarios, there is an economic recovery anticipated in 2024. For California, monetary actions taken by the Federal Reserve is seen to have a milder impact on the state’s economy. Strength in high-income sectors which include logistics, technology, and health care partly explains the state’s continued economic growth.

Also, in both economic scenarios presented by the UCLA Anderson Forecast, inflation is likely to ease up at about the same rate through mid-2023 as supply chain issues are anticipated to improve swiftly. The table below shows the US monthly inflation rates for 2019 through 2022.

Month	2019	2020	2021	2022
January	1.6%	2.5%	1.4%	7.5%
February	1.5%	2.3%	1.7%	7.9%
March	1.9%	1.5%	2.6%	8.5%
April	2.0%	0.3%	4.2%	8.3%
May	1.8%	0.1%	5.0%	8.6%
June	1.6%	0.6%	5.4%	9.1%
July	1.8%	1.0%	5.4%	8.5%
August	1.7%	1.3%	5.3%	8.3%
September	1.7%	1.4%	5.4%	8.2%
October	1.8%	1.2%	6.2%	7.7%
November	2.1%	1.2%	6.8%	N/A
December	2.3%	1.4%	7.0%	N/A

Source: Bureau of Labor Statistics / N/A Not Available

A November 2022 report from the Legislative Analyst’s Office (LAO) projects a state budget shortfall of \$25 billion in 2023-24 due to lower revenue estimates than projected at the 2022-23 Enacted State Budget. The lower revenue projections are due to an increased risk of an economic downturn brought about by rising inflation. However, LAO does not yet assume a recession in its fiscal analysis; a recession may result in further reductions to revenues.

Proposition 98, which establishes the minimum funding guarantee for schools and community colleges, is estimated at \$108.2 billion for 2023-24, which is \$2.2 billion below the \$110.4 billion established for the 2022-23 Enacted State Budget. Despite the decline in Proposition 98, LAO anticipates that key adjustments would allow \$7.6 billion to be available for increases to existing programs in the new year. These key adjustments include backing out one-time costs, withdrawal from the Proposition 98 Reserve (Public School System Stabilization Account), and expenditure reductions to align with student attendance. The available funding in Proposition 98 is expected to cover COLA of up to 8.38% in 2023-24.

The UCLA Anderson's Forecast in its September 2022 report also examines the impact of California's recent declines in population on its economy. The report notes that migration out of the state, coupled with a lack of international immigration and lower birth rates, have resulted in a historic reversal of California's annual population gains. This is also evident in the District, the state's largest school district, where enrollment continue to decline due to lower birth rates in Los Angeles County, rising housing and other living costs in Southern California, the lingering impacts of the pandemic, and school-age children attending independent charter schools rather than District schools or moving outside of District's boundaries. To address the trend in enrollment decline, the District created a new unit called Strategic Enrollment and Program Planning Office. Also, the 2022-23 Enacted State Budget included measures intended to mitigate the fiscal impact of lower enrollment and attendance decline. However, substantial funding increases from the state do not permanently resolve the financial impact to the District due to declining enrollment.

Superintendent's Strategic Plan

In June 2021, the Board of Education approved a set of four powerful goals outlining expected student outcomes by 2026. These goals establish a philosophy on the primary areas of success: postsecondary preparedness, literacy, numeracy, and social-emotional wellness-to ensure our students are ready for the world. The 2022-26 Strategic Plan has been built to guide a singular focus on achieving these goals, providing clear direction for collective planning and for every action taken.

The elements outlined below reflect new and inspiring approaches that will best serve students, as well as the proven work of educators, school leaders, and support staff. The strategies included in this plan will constantly evolve and adapt to exemplify the best in public education. These elements are also not intended to stand alone but to be interconnected and to influence or support one another. While the priorities and strategies may be categorized in a particular area, each piece will work together in a coherent system to provide an exceptional education program to ensure all students graduate ready for the world.



Financial Information

The District maintains internal accounting controls designed to provide reasonable assurance that assets are safeguarded against loss from unauthorized use and disposition and to provide reliable records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes the importance of a close evaluation of costs and benefits, which requires estimates and judgments by management. The objective is to establish effective internal controls, the cost of which should not exceed the benefits derived therefrom. We believe that the District's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

School districts in California are required by EC §41010 to follow the California School Accounting Manual in preparing reports to the State. The District utilizes a single adoption budget schedule that requires Final Budget adoption by the State mandated July 1 deadline. The District is allowed to modify its adopted budget within 45 days of the passage of the State budget.

EC §42600 mandates that a school district's expenditures may not legally exceed budgeted appropriations by major object classification, namely certificated salaries, classified salaries, employee benefits, books and supplies, services and other operating expenditures, capital outlay, other outgo, and other financing uses. EC §42600 further specifies that districts may not spend more than the amounts authorized in the Final Budget as adjusted during the fiscal year.

Encumbrance accounting is utilized to ensure effective budgetary control and accountability. Unencumbered appropriations lapse at year end and encumbrances outstanding at that time are reported as assigned fund balance for subsequent year expenditures.

Financial Results

In 2021-22, the Statement of Activities shows that the District's Total Net Position improved by \$1.6 billion during the year. The Unrestricted Net Position, improved by \$1.0 billion from a negative \$16.36 billion to a negative \$15.36 billion. The negative Unrestricted Net Position is largely the result of our other postemployment (OPEB) liability and pension liabilities for various retirement plans. The noted improvement is primarily attributable to the receipt of COVID-19 funding and various cost savings.

In fiscal year 2021-22, the District continued to receive one-time monies for COVID-19 that funded certain District's operations, including programs targeted towards learning recovery. For fiscal year ended June 30, 2022, the District spent over \$2.0 billion on COVID-19 related expenses.

Another highlight in this year's AAFR is the adoption of Government Accounting Standard Board (GASB) Statement No. 87, Leases, which is the new lease accounting standard that better meet the information needs of financial statement users by improving accounting and financial reporting for leases by government entities.

Audit Results

There were 10 federal programs and 29 state compliance requirements that were audited. The examination resulted in 17 audit findings with a total *questioned costs* of \$693 million. The audit findings and questioned costs are dominated by one particular matter. The District did not meet the minimum threshold of spending General Fund resources on classroom teacher salaries and benefits per EC Section 41372. The District's percentage spent is 46.85%; the minimum threshold is 55%. The discrepancy is due to the significant amount of dollars spent on expenditures other than classroom teacher salaries and benefits deemed necessary to allow for a return to campus and a safe in-person learning environment. Accordingly, due to the significant increase in COVID-19 expenditures (which are part of the denominator in the formula), our ratio of teacher compensation to total spend is lower than would have otherwise been true. Examples of these expenditures include purchases of devices, internet connectivity, instruction software licenses, and other necessary expenses to support the return of campus for in-person learning and expenses resulting from testing, tracing and vaccination efforts. The District shall engage with the Los Angeles County of Education (LACOE) to seek a waiver, which is allowed under Education Code Section 41372. In 2020-21, the District had the same finding; LACOE approved the waiver which exempted the District from any corrective action.

Other findings include Independent Study Program, Immunization and Unduplicated Pupil Count. The common finding is the lack of supporting documents for some of the samples tested. As an effect, the District is disallowed to claim for a particular revenue resulting from average daily attendance generated by the sampled students.

The District is fully committed to be compliant with all pertinent Federal and State guidelines. There is a continued focus to resolve remaining audit findings, improve our internal controls and recordkeeping process, and ensure that compliance with State and Federal program requirements are fully met. In addition, the District is advocating some changes in the legislature to be able to adapt in this ever-changing environment.

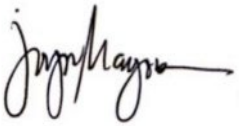
Acknowledgments

Our efforts cannot be deemed complete nor successful without the active involvement of our schools and program staffs whose meaningful contribution we now acknowledge and express our sincere gratitude.

Respectfully submitted,

Alberto M. Carvalho
Superintendent of Schools

Prepared by:

A handwritten signature in black ink, appearing to read "Joy Mayor", with a horizontal line extending from the end.

Joy Mayor
Controller

A handwritten signature in blue ink, appearing to read "V. Luis Buendia", with a horizontal line extending from the end.

V. Luis Buendia
Deputy Chief Business Officer, Finance

A handwritten signature in black ink, appearing to read "David D. Hart", with a horizontal line extending from the end.

David D. Hart
Chief Business Officer

BOARD OF EDUCATION

Kelly Gonez, President
Board District 6

Dr. George J. McKenna III
Board District 1

Dr. Rocio Rivas
Board District 2

Scott Schmerelson
Board District 3

Nick Melvoin
Board District 4

Jackie Goldberg
Board District 5

Tanya Ortiz Franklin
Board District 7

PRINCIPAL SCHOOL DISTRICT OFFICIALS

Alberto M. Carvalho
Superintendent of Schools
(Effective February 14, 2022)

Pedro Salcido
Deputy Superintendent of Business Services and Operations
(Effective November 16, 2022)

Megan K. Reilly
Interim Superintendent of Schools
(July 1, 2021 - February 13, 2022)
Deputy Superintendent
(Effective February 14, 2022 - October 21, 2022)

David D. Hart
Chief Business Officer

V. Luis Buendia
Deputy Chief Business Officer

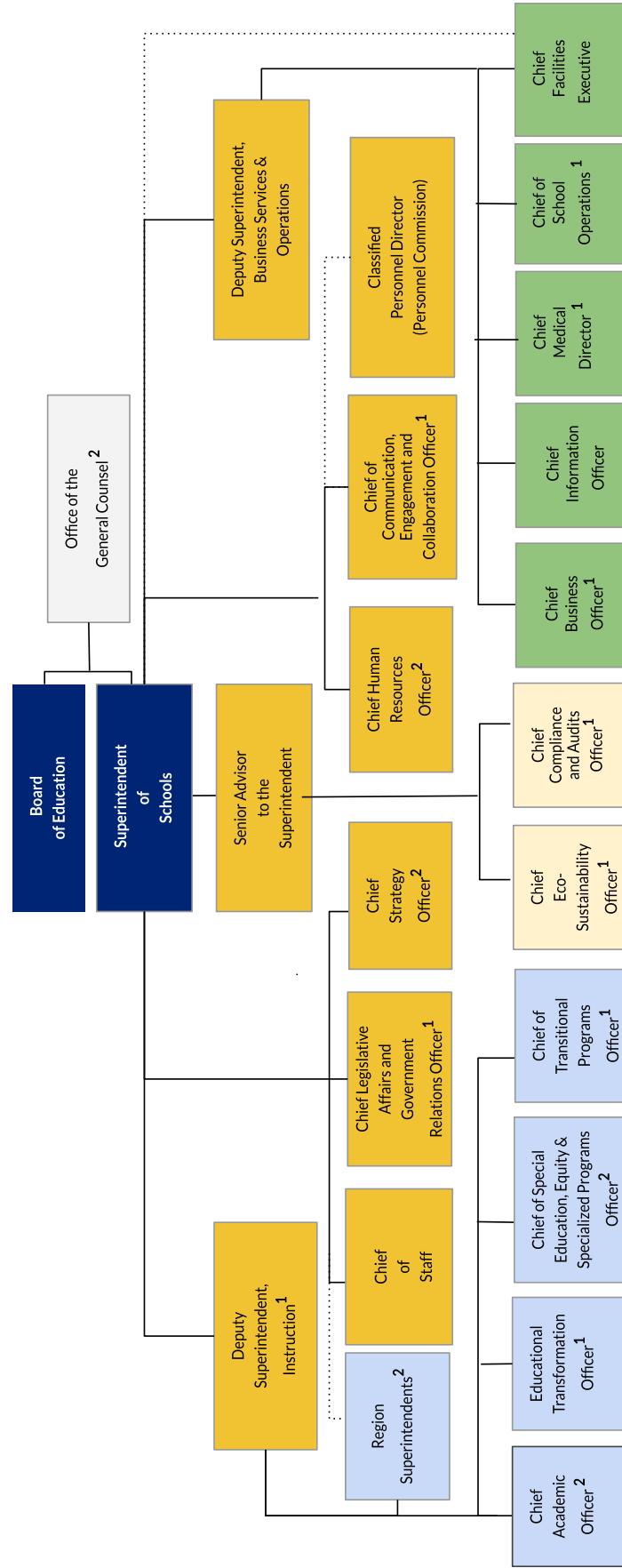
Joy Mayor
Controller

LOCAL DISTRICT OFFICIALS

as of December 14, 2022

	Regional Superintendent	Administrator of Instruction	Administrator of Operations	Administrator of Parent & Community Engagement
North:	Dr. David Baca	Alma Flores Sandra Gephart Fontana Dr. Margaret Kim	Debra Bryant Jose Razo	Patrizia Puccio
South:	Michael Romero	Alma Kimura John K. Vladovic	Peter Hastings	Leticia Estrada de Carreon
East:	Jose Huerta	Susana Gutierrez Cristina Munoz Dr. Lourdes Ramirez-Ortiz Andre Spicer	Titus Campos Gilberto Martinez	Elsa Tinoco-Enciso Megan Guerrero
West:	Dr. Adaina Brown	Dr. Karen Mercado L. Remon Corley	Dr. Douglas Meza	Robin Willis

2022-2023 Organizational Chart



¹ New Position

² Reorganized Position

FINANCIAL SECTION



SIMPSON & SIMPSON
CERTIFIED PUBLIC ACCOUNTANTS

FOUNDING PARTNERS
BRANARD C. SIMPSON, CPA
MELBA W. SIMPSON, CPA

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Independent Auditor's Report

To The Honorable Board of Education
Los Angeles Unified School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **Los Angeles Unified School District** (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Los Angeles Unified School District, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of California Code of Regulations (CCR), Title 5, Education, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 1(q) and 1(r) to the basic financial statements, on July 1, 2021, the District adopted the new accounting and disclosure requirements of Governmental Accounting Standards Board Statement No. 87, *Leases*. The beginning net position as of July 1, 2021, has been restated. Our opinion is not modified with respect to this matter.



The CPA. Never Underestimate The Value.™



Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 to 15 and the required supplementary information on pages 77 to 85 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information on pages 86 to 113, 119, 122 to 128, and 137, and the schedule of expenditures of federal awards and related notes on pages 138 to 142, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and the supplementary information on pages 115 to 118, 120 to 121, and 129 to 136 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Simpson & Simpson".

Los Angeles, California
December 14, 2022

As management of the Los Angeles Unified School District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022.

We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-viii of this report.

Financial Highlights

- The liabilities plus deferred inflows of resources of the District exceeded its assets plus deferred outflows of resources at the close of the most recent fiscal year by \$8.2 billion (deficit net position). The negative net position is primarily comprised of an unrestricted \$15.4 billion deficit, which includes net pension liabilities for various retirement plans totaling \$4.3 billion and net other postemployment benefits (OPEB) liability totaling \$10.2 billion.
- The District's total net position increased by \$1.6 billion from the prior year.
- Long term liabilities decreased by \$0.02 billion primarily due to the principal repayments of General Obligation (GO) Bonds and Certificates of Participation (COPs) during fiscal year 2021-22.
- As of the close of the 2022 fiscal year, the District's governmental funds reported combined ending fund balances of \$6.5 billion, an increase of \$0.3 billion from the fiscal year ended June 30, 2021.
- At the end of the current fiscal year, assigned and unassigned fund balances for the General Fund, including reserve for economic uncertainties, was \$2.7 billion, or 29.4% of total General Fund expenditures.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between these elements as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Each of the government-wide financial statements relates to functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District are all related to public education.

The government-wide financial statements can be found on pages 16-18 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains 22 individual governmental funds. In the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances, separate columns are presented for General Fund, District Bonds Fund, Bond Interest and Redemption Fund, and all other funds. Individual account data for all other nonmajor governmental funds are provided in the form of *combining statements* elsewhere in this report.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the budget.

The governmental fund financial statements can be found on pages 18 and 20 of this report.

Proprietary funds. The District maintains Internal Service Funds as the only type of proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses internal service funds to account for Health and Welfare Benefits, Workers' Compensation-Self Insurance, and Liability-Self Insurance. Because all of these services benefit governmental functions, they have been included within governmental activities in the government-wide financial statements.

It is the District's practice to record estimated claim liabilities at the present value of the claims, in conformity with the accrual basis of accounting, for all its internal service funds.

The proprietary fund financial statements can be found on pages 23-25 of this report.

Notes to basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26-75 of this report.

Combining and individual fund schedules and statements. Combining schedules and statements consisting of the budget to actual comparisons for District Bonds Fund, Bond Interest and Redemption Fund, the individual accounts within the nonmajor governmental funds, and the internal service funds are presented immediately following the required supplementary information. Combining and individual fund schedules and statements can be found on pages 86-113 of this report.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the District, liabilities plus deferred inflows of resources exceeded assets plus deferred outflows of resources by \$8.2 billion at the close of the most recent year.

The District's net position reflects its investments in capital assets (\$3.6 billion) (e.g., land, buildings, and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investments in its capital assets are reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's restricted net position (\$3.6 billion) represents resources that are subject to external restrictions on how they may be used. The majority of this pertains to capital projects funds, primarily the County School Facilities Bonds Fund and Bond Interest and Redemption Fund. The remaining negative balance in unrestricted net position (-\$15.4 billion) resulted primarily from the net pension liability for various retirement plans totaling \$4.3 billion and the net OPEB liability totaling \$10.2 billion.

At the end of the 2022 fiscal year, the District is able to report positive balances in all categories of net position except for unrestricted net position.

The \$0.3 billion increase in net capital assets primarily relates to costs incurred for school modernization projects throughout the District which is higher compared to the recognition of depreciation expense.

Long-term liabilities decreased by \$0.02 billion primarily due to principal repayment of General Obligation Bonds and the refunding of Certificates of Participation.

Summary Statements of Net Position (in thousands)

As of June 30, 2022 and 2021:

	Governmental Activities	
	2022	Restated 2021
Current Assets	\$ 8,993,699	\$ 8,557,740
Capital Assets, net	15,380,283	15,037,507
Total Assets	24,373,982	23,595,247
Deferred Outflows of Resources	3,723,083	4,203,087
Current Liabilities	1,547,470	1,483,315
Long-term Liabilities	12,638,389	12,660,236
Net Pension Liability	4,311,675	7,935,187
Net Other Postemployment Benefits Liability	10,186,225	11,062,961
Total Liabilities	28,683,759	33,141,699
Deferred Inflows of Resources	7,572,724	4,416,829
Net Position:		
Net investment in capital assets	3,614,823	4,791,391
Restricted for:		
Debt service	1,073,923	1,094,376
Program activities	2,528,420	711,574
Unrestricted	(15,376,584)	(16,357,535)
Total Net Position	\$ (8,159,418)	\$ (9,760,194)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Management's Discussion and Analysis

June 30, 2022

Summary Statements of Activities (in thousands)

Year ended June 30, 2022 and 2021:

	Governmental Activities	
	2022	Restated 2021
Revenues:		
Program Revenues:		
Charges for services	\$ 157,424	\$ 134,532
Operating grants and contributions	4,917,729	3,163,258
Capital grants and contributions	261,523	160,183
Total Program Revenues	<u>5,336,676</u>	<u>3,457,973</u>
General Revenues:		
Property taxes levied for general purposes	1,854,404	1,840,504
Property taxes levied for debt service	967,767	1,149,309
Property taxes levied for community redevelopment	48,947	49,455
State aid not restricted to specific purpose	4,183,846	3,815,566
Grants, entitlements, and contributions not restricted to specific programs	134,647	188,864
Unrestricted investment earnings	(144,178)	9,253
Miscellaneous	43,249	37,775
Total General Revenues	<u>7,088,682</u>	<u>7,090,726</u>
Total Revenues	<u>12,425,358</u>	<u>10,548,699</u>
Expenses:		
Instruction	\$ 4,714,575	4,692,148
Support Services:		
Support services – students	1,134,663	605,902
Support services – instructional staff	844,210	745,931
Support services – general administration	151,426	122,422
Support services – school administration	614,633	543,716
Support services – business	443,287	401,658
Operation and maintenance of plant services	898,224	866,231
Student transportation services	169,703	149,066
Data processing services	108,031	77,363
Operation of non-instructional services	612,394	475,967
Facilities acquisition and construction services	140,579	144,969
Other uses	5,553	5,541
Interest expense	396,253	411,255
Depreciation – unallocated	591,051	585,644
Total Expenses	<u>10,824,582</u>	<u>9,827,813</u>
Changes in Net Position	<u>1,600,776</u>	<u>720,886</u>
Net Position – Beginning of Year	<u>(9,760,194)</u>	<u>(10,481,080)</u>
Net Position – End of Year	<u>\$ (8,159,418)</u>	<u>\$ (9,760,194)</u>

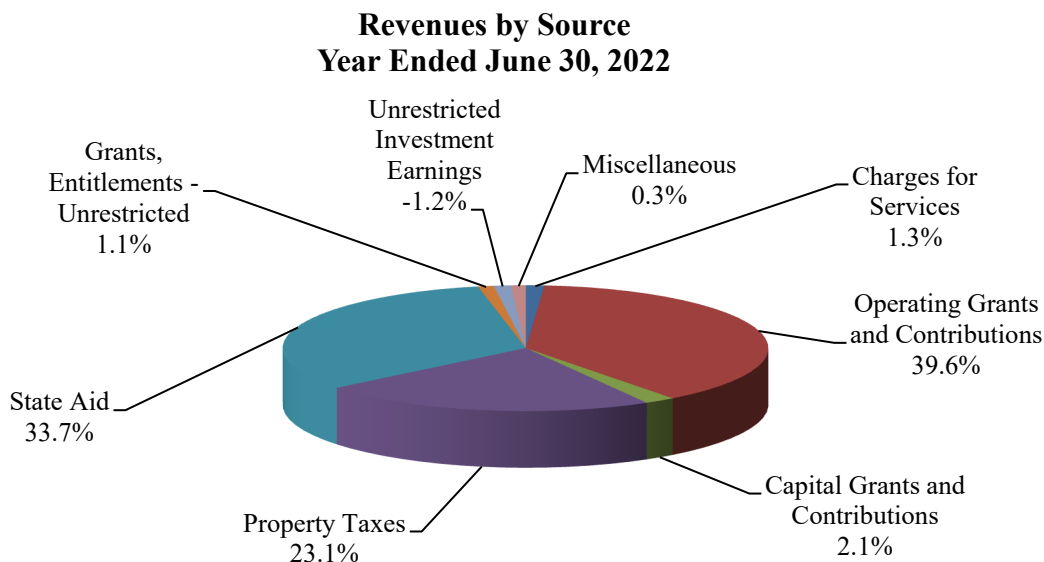
LOS ANGELES UNIFIED SCHOOL DISTRICT

Management's Discussion and Analysis

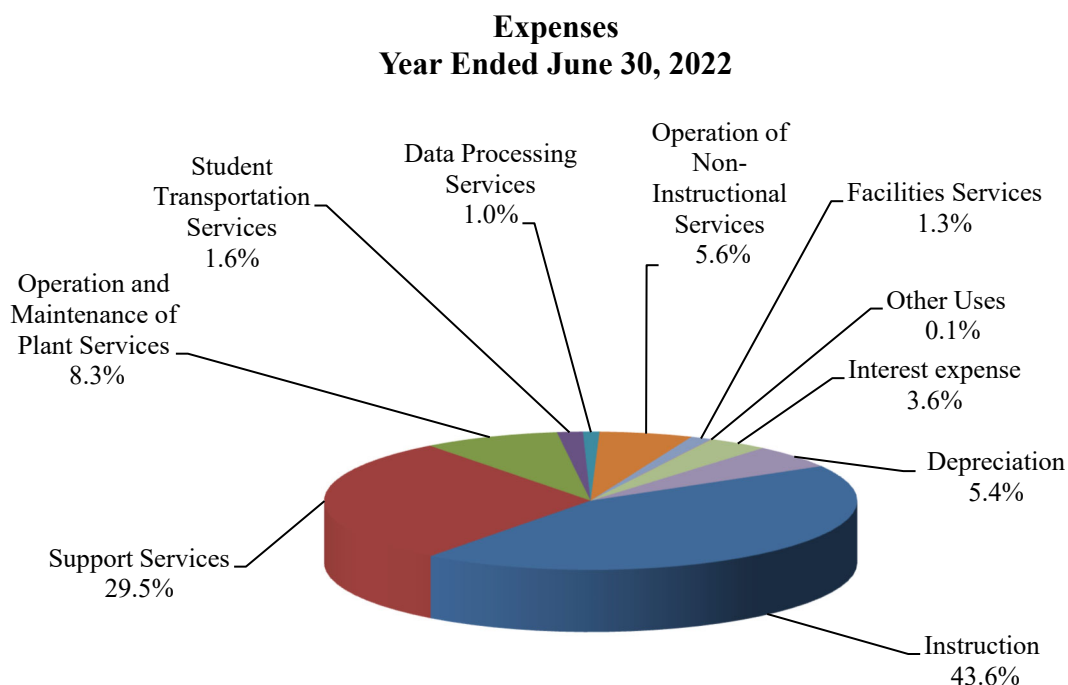
June 30, 2022

At the end of the current fiscal year, the District's net position increased by \$1.6 billion from the prior year primarily due to the receipt of COVID-19 funding and cost savings on operating expenses due to a delayed school reopening for safety reasons.

The following graph shows that state aid, property taxes, and operating grants and contributions are the main revenue sources of the District.



The following graph shows that instruction and support services are the main expenses of the District.



Financial Analysis of the Governmental Funds

As noted earlier, the District uses fund accounting to facilitate compliance with finance-related requirements.

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Committed, assigned, and unassigned balances comprise the unrestricted fund balances and may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$6.5 billion, an increase of \$0.3 billion in comparison with the prior year. Approximately 82.7% of this total combined ending fund balance consists of the assigned fund balance totaling \$1.6 billion (24.9%) and nonspendable and restricted fund balances totaling \$3.8 billion (57.8%), which can only be spent for specific purposes because of laws and regulations or grantor restrictions. The remaining \$1.1 billion (17.3%) of this total combined ending fund balance constitutes reserved for economic uncertainties fund balance totaling \$0.2 billion (3.1%), and unassigned fund balance totaling \$0.9 billion (14.2%), which includes spendable amounts not contained in the other classifications.

The General Fund is the primary operating fund of the District. At the end of the 2022 fiscal year, the unassigned fund balance of the General Fund was \$0.9 billion, while the total fund balance is \$3.3 billion. The fund balance of the District's General Fund increased by \$0.5 billion during the current fiscal year. This is primarily attributable to the transfer of COVID-19 testing and vaccination costs to the unassigned/unrestricted General Fund program pending reimbursement from the Federal Emergency Management Agency.

Other changes in fund balances in the governmental funds are detailed as follows (in thousands):

	Other Governmental Funds					Total
	District Bonds	Bond Interest and Redemption	Special Revenue	Debt Service	Other Capital Projects	
Fund Balance, June 30, 2022:						
Nonspendable						
Revolving cash and imprest funds	\$ 516	\$ —	\$ 17	\$ —	\$ —	\$ 17
Inventories	—	—	18,632	—	—	18,632
Prepays	—	—	44	—	6	50
Restricted	1,314,621	1,174,108	208,561	13,382	435,508	657,451
Assigned	—	—	6,354	—	12,403	18,757
Unassigned	—	—	(15,374)	—	—	(15,374)
Total	1,315,137	1,174,108	218,234	13,382	447,917	679,533
Fund Balance, July 1, 2021	1,556,954	1,224,323	172,080	16,448	420,274	608,802
Increase (decrease) in fund balance	\$ (241,817)	\$ (50,215)	\$ 46,154	\$ (3,066)	\$ 27,643	\$ 70,731

The fund balance decreased during the current year for the District Bonds due to the issuance of new General Obligation Bonds offset by increase in spending for school modernization projects and renovation. The decrease of \$0.05 billion in Bond Interest and Redemption was attributable to an adjustment of \$42.0 million to the fair

market cash value pooled with the County of Los Angeles. Special Revenue increased primarily due to the Cafeteria Fund in which overall revenues is higher due to schools being back in session for the year.

The increase of \$0.03 billion for the Other Capital Projects is primarily due to spending on projects in the Capital Facilities Fund combined with project cost transfers out to other funds. Debt Service decreased primarily due to release of debt service funds of \$3.1 million to pay for COPs 2012A.

Proprietary funds. The District's proprietary funds provide the same type of information found in the government-wide financial statements.

At the end of the year, the District's proprietary funds have an unrestricted net position of \$0.3 billion. The net decrease of \$0.03 billion in the current year is primarily attributed to an adjustment totaling \$0.04 billion to the fair market cash value pooled with the County of Los Angeles.

General Fund Budgetary Highlights

The District closely monitors and reviews its revenue and expenditure data to ensure that a sufficient ending balance is maintained. This monitoring and review occur from the development of the budgeted data through the State-mandated first and second interim financial reports, and at year end, utilizing the actual revenue and expenditure data.

Modified Final Budget vs. Original Final Budget

The District's Original Final Budget is based on assumptions from the State's May Revision Budget, while the Modified Final Budget is based not only on the State's Enacted Budget, but also on all other known State budgetary changes and changes to the District's priority of program implementations and/or planned expenditures since the Original Final Budget. Differences between the 2021-22 General Fund Original Final Budget and the Modified Final Budget resulted in a lower budgeted ending balance of \$2.4 billion from \$4.8 billion. Adjustments to the Original Final Budget included an increase in beginning balance of \$0.1 billion, a decrease in budgeted revenues and financing sources of \$1.3 billion, and an increase in budgeted expenditures and other financing uses of \$1.2 billion.

The increase in beginning balance of \$0.1 billion was to reflect the actual ending balance as of June 30, 2021, as opposed to the estimated June 30, 2021 ending balance. The net decrease in budgeted revenues and other financing sources of \$1.3 billion was mostly due to a lower recognition of ESSER III of \$2.0 billion, an increase in LCFF revenue of \$0.2 billion, and a receipt of \$0.2 billion for Expanded Learning Opportunities Program.

The increase in estimated expenditures and other financing uses of \$1.2 billion was mostly attributable to the program implementation of COVID-related federal and state funds and of Expanded Learning Opportunities Program.

Actual vs. Modified Final Budget

The beginning balance almost remained the same on both the Actual and the Modified Final Budget. The unfavorable variance of \$0.7 billion in revenues and other financing sources between the Actual and Modified Final Budget was mostly due to adjustments on multi-year grants and COVID-related funds which are budgeted in their entirety but earned only to the extent of actual expenditures incurred.

The favorable variance of \$1.7 billion in expenditures and other financing uses between the Actual and the Modified Final Budget was mostly from COVID-related and school carryover accounts. The unspent portion of

these accounts shall carry over into the next fiscal year for further program implementation and/or to pay future obligations. The largest decreases in expenditures were mainly in Certificated Salaries (\$0.9 billion), Books and Supplies (\$0.4 billion), and Employee Benefits (\$0.2 billion).

Differences between the Actual and Modified Final Budget resulted in a higher ending balance by \$0.9 billion, to \$3.3 billion from \$2.4 billion.

Capital Assets and Debt Administration

Capital assets. The District's investment in capital assets for its governmental activities as of June 30, 2022 amounts to \$15.4 billion (net of accumulated depreciation), 2.28% increase from the prior year. The investment in capital assets includes sites, improvement of sites, buildings and improvements, equipment, construction in progress, and lease assets, net of any related accumulated depreciation. The increase is primarily due to comprehensive and major modernization projects, heating, ventilation, and air conditioning (HVAC) projects, various Americans with Disabilities Act (ADA) improvement at school sites, school-based clinic and wellness center projects, and the recognition of lease assets under GASB 87.

Summary of capital assets (net of accumulated depreciation) is as follows (in thousands):

	Governmental Activities	
	2022	Restated 2021
Sites	\$ 3,100,671	\$ 3,100,360
Improvement of sites	334,963	313,870
Buildings and improvements	9,306,858	9,432,012
Equipment	395,607	430,531
Construction in progress	2,185,368	1,760,659
Lease Assets	56,816	75
Total	<u>\$ 15,380,283</u>	<u>\$ 15,037,507</u>

Additional information on the District's capital assets can be found in Note 7 on pages 40-41 of this report.

Debt Administration

Long-term obligations. At the end of the current fiscal year, the District had total long-term obligations of \$27.1 billion. Of this amount, \$11.6 billion is comprised of debt to be repaid by voter approved property taxes and not by the General Fund of the District.

The District's total long-term obligations decreased by \$4.5 billion (14.3%) during the current fiscal year. The decrease was primarily due to the ending balances of Net Pension Liability and Other Postemployment Benefits dropped significantly as a result of strong investment market in 2020-21.

Summary of long-term obligations is as follows (in thousands):

	Governmental Activities	
	2022	Restated 2021
General Obligation (GO) Bonds	\$ 11,612,001	\$ 11,768,846
Certificates of Participation (COPs)	127,611	139,517
Lease Obligations	57,374	75
Liability for Compensated Absences	86,722	108,286
Liability for Other Employee Benefits	29,594	33,671
Self-insurance Claims	725,087	609,841
Net Pension Liability	4,311,675	7,935,187
Other Postemployment Benefits (OPEB)	10,186,225	11,062,961
Total	<u>\$ 27,136,289</u>	<u>\$ 31,658,384</u>

Long-Term Credit Ratings

Below are the District's long-term credit ratings as of June 30, 2022 from the rating agencies that carry ratings on all or some of the District's outstanding GO bonds and COPs:

1. Moody's Investors Service (Moody's) rated the District's GO bonds and COPs "Aa3" and "A2", respectively, with a Stable Outlook. In addition, Moody's assigned a "A1" issuer credit rating to the District. (See Footnote 17 Subsequent Events for an update to this rating.)
2. Fitch Ratings (Fitch) rated the District's GO bonds as "AA+" with a Stable Outlook and provided an Issuer Default Rating of "A-" with a Stable Outlook. (See Footnote 17 Subsequent Events for an update to this rating.)
3. Standard & Poor's (S&P) rated the District's GO bonds and COPs as "A+" and "A", respectively, with a Stable Outlook.
4. Kroll Bond Rating Agency (KBRA) rated the District's GO bonds as "AAA" with a Stable Outlook.

Prior to 2008, the District purchased municipal bond insurance and/or reserve surety bond policies at the time of issuance for some of its COPs and bonds. Moody's, S&P and Fitch assigned insured ratings of "Aaa", "AAA" and "AAA", respectively, on said COPs and bonds at the time of issuance. Subsequent to February 1, 2008, the rating agencies downgraded the ratings of certain bond insurers, including all of those who had issued bond insurance policies and/or surety bonds on these District issues.

State statutes limit the issuance of general obligation bond debt by a unified school district if the outstanding general obligation bonds are more than 2.5% of its total taxable property. The debt limitation for the District as of June 30, 2022 is \$20.5 billion, which is in excess of the District's outstanding general obligation bond debt.

Additional information on the District's long-term obligations can be found in Notes 11 and 12 on pages 65-68 of this report.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. This report is available on the District's website, under the Office of the Chief Financial Officer homepage (<https://achieve.lausd.net/Page/1679>). Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Chief Business Officer, Los Angeles Unified School District, P.O. Box 513307-1307, Los Angeles, California 90051-1307.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Statement of Net Position

June 30, 2022

(in thousands)

	Governmental Activities
Assets:	
Cash in county treasury, in banks, and on hand	\$ 7,638,945
Cash held by trustee	238,189
Investments	14,079
Property taxes receivable	124,465
Accounts receivable, net	816,458
Accrued interest receivable	17,870
Lease Receivable	13,719
Prepays	68,871
Inventories	51,613
Accounts receivable, non current	4,598
Other assets	4,892
Capital assets:	
Sites	3,100,671
Improvement of sites	877,373
Buildings and improvements	17,399,352
Equipment	2,574,996
Construction in progress	2,185,368
Lease Assets	62,006
Less accumulated depreciation	(10,819,483)
Total Capital Assets, Net of Depreciation	15,380,283
Total Assets	24,373,982
Deferred Outflows of Resources	3,723,083
Liabilities:	
Vouchers and accounts payable	416,316
Contracts payable	116,821
Accrued payroll	434,673
Accrued interest	266,295
Other payables	218,030
Unearned revenue	95,335
Long-term liabilities:	
Portion due within one year	1,047,205
Portion due after one year	11,591,184
Net pension liability	4,311,675
Net other post-employment liability	10,186,225
Total Liabilities	28,683,759
Deferred Inflows of Resources	7,572,724
Net Position:	
Net investment in capital assets	3,614,823
Restricted for:	
Debt service	1,073,923
Program activities	2,528,420
Unrestricted	(15,376,584)
Total Net Position	\$ (8,159,418)

See accompanying notes to basic financial statements.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Statement of Activities
Year Ended June 30, 2022
(in thousands)

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 4,714,575	\$ 17,171	\$ 2,536,982	\$ —	\$ (2,160,422)
Support services – students	1,134,663	1,363	491,303	—	(641,997)
Support services – instructional staff	844,210	368	517,042	—	(326,800)
Support services – general administration	151,426	—	2,141	—	(149,285)
Support services – school administration	614,633	—	234,947	—	(379,686)
Support services – business	443,287	12,790	331,883	—	(98,614)
Operation and maintenance of plant services	898,224	31,657	146,370	—	(720,197)
Student transportation services	169,703	—	4,985	—	(164,718)
Data processing services	108,031	—	2,914	—	(105,117)
Operation of non-instructional services	612,394	1,524	681,556	—	70,686
Facilities acquisition and construction services*	140,579	92,551	(32,158)	211,206	131,020
Other Uses	5,553	—	82	—	(5,471)
Interest expense	396,253	—	(318)	50,317	(346,254)
Depreciation – unallocated**	591,051	—	—	—	(591,051)
Total Governmental Activities	<u>\$ 10,824,582</u>	<u>\$ 157,424</u>	<u>\$ 4,917,729</u>	<u>\$ 261,523</u>	<u>\$ (5,487,906)</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					1,854,404
Property taxes, levied for debt service					967,767
Property taxes, levied for community redevelopment					48,947
State aid not restricted to specific purpose					4,183,846
Grants, entitlements, and contributions not restricted to specific programs					134,647
Unrestricted investment earnings					(144,178)
Miscellaneous					43,249
Total General Revenues					<u>7,088,682</u>
Change in Net Position					1,600,776
Net Position – Beginning of Year, Restated					<u>(9,760,194)</u>
Net Position – End of Year					<u>\$ (8,159,418)</u>

* This amount represents expenses incurred in connection with activities related to capital projects that are not otherwise capitalized and included as part of capital assets (for example, project manager fees).

** This amount excludes the depreciation that is included in the direct expenses of the various programs.

See accompanying notes to basic financial statements.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Balance Sheet
Governmental Funds
June 30, 2022
(in thousands)

	General	District Bonds	Bond Interest and Redemption	Other Governmental	Total Governmental
Assets:					
Cash in county treasury, in banks, and on hand	\$ 3,611,655	\$ 1,471,226	\$ 977,126	\$ 589,266	\$ 6,649,273
Cash held by trustee	—	—	225,245	12,944	238,189
Investments	—	—	—	14,079	14,079
Taxes receivable	—	—	124,465	—	124,465
Accounts receivable – net	668,244	—	—	106,923	775,167
Accrued interest receivable	9,181	4,492	—	1,637	15,310
Lease receivable	13,543	—	—	177	13,720
Prepays	12,159	101	—	50	12,310
Inventories	32,981	—	—	18,632	51,613
Other assets	—	—	—	118	118
Total Assets	4,347,763	1,475,819	1,326,836	743,826	7,894,244
Deferred Outflows of Resources	—	—	—	—	—
Total Assets and Deferred Outflows of Resources	\$ 4,347,763	\$ 1,475,819	\$ 1,326,836	\$ 743,826	\$ 7,894,244
Liabilities and Fund Balances:					
Vouchers and accounts payable	\$ 355,185	\$ 38,057	\$ —	\$ 17,614	\$ 410,856
Contracts payable	5,267	106,367	—	5,183	116,817
Accrued payroll	401,967	10,956	—	25,338	438,261
Other payables	149,468	5,302	—	14,657	169,427
Unearned revenue	94,010	—	—	1,325	95,335
Total Liabilities	1,005,897	160,682	—	64,117	1,230,696
Deferred Inflows of Resources:					
Property taxes	—	—	124,465	—	124,465
Lease	13,543	—	—	176	13,719
Build America Bond Subsidy	—	—	28,263	—	28,263
Total Deferred Inflows of Resources	13,543	—	152,728	176	166,447
Fund Balances:					
Nonspendable	48,022	516	—	18,699	67,237
Restricted	544,332	1,314,621	1,174,108	—	3,033,061
Restricted, reported in:					
Special revenue funds	—	—	—	208,561	208,561
Debt service funds	—	—	—	13,382	13,382
Capital projects funds	—	—	—	435,508	435,508
Assigned	1,595,952	—	—	—	1,595,952
Assigned, reported in:					
Special revenue funds	—	—	—	6,354	6,354
Capital projects funds	—	—	—	12,403	12,403
Unassigned:					
Reserved for economic uncertainties	199,860	—	—	—	199,860
Special revenue funds	—	—	—	(15,374)	(15,374)
Unassigned	940,157	—	—	—	940,157
Total Fund Balances	3,328,323	1,315,137	1,174,108	679,533	6,497,101
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,347,763	\$ 1,475,819	\$ 1,326,836	\$ 743,826	\$ 7,894,244

See accompanying notes to basic financial statements.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2022
(in thousands)

Total Fund Balances – Governmental Funds	\$ 6,497,101
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$26,199,766 and the accumulated depreciation is \$10,819,483.	15,380,283
Property taxes receivable will be collected this year, but are not available soon enough to pay the current period's expenditures and therefore are unearned in the funds.	124,465
Federal subsidies for debt service expenditures are recognized in the governmental funds only when the corresponding interest expenditure is recognized.	28,263
Receivables that will be collected in the following year and thereafter are not available soon enough to pay the current period's expenditures and therefore are not reported in the governmental funds.	4,599
An internal service fund is used by the District's management to charge the costs of health and welfare, workers' compensation and liability self-insurance premiums and claims to the individual funds. The assets and liabilities of the internal service funds are included in the governmental activities.	292,077
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.	(12,175,730)
Deferred outflow/inflow of resources – refunding charges are not reported in the governmental funds.	31,526
Proportionate share of net pension liability and related deferred inflow/outflow of resources are not reported in the governmental funds.	(5,990,818)
Net other postemployment benefits liability and related deferred inflow/outflow of resources are not reported in the governmental funds.	(12,351,184)
Total Net Position – Governmental Activities	<u><u>\$ (8,159,418)</u></u>

See accompanying notes to basic financial statements.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2022

(in thousands)

	General	District Bonds	Bond Interest and Redemption	Other Governmental	Total Governmental
Revenues:					
Local Control Funding Formula sources	\$ 6,038,208	\$ —	\$ —	\$ —	\$ 6,038,208
Federal revenues	1,850,505	—	69,549	495,665	2,415,719
Other state revenues	1,748,758	—	3,000	526,144	2,277,902
Other local revenues	35,453	(49,525)	914,131	187,408	1,087,467
Total Revenues	9,672,924	(49,525)	986,680	1,209,217	11,819,296
Expenditures:					
Current:					
Certificated salaries	3,379,760	—	—	103,505	3,483,265
Classified salaries	1,257,171	37,818	—	199,211	1,494,200
Employee benefits	2,370,118	24,594	—	192,856	2,587,568
Books and supplies	479,423	676	—	259,753	739,852
Services and other operating expenditures	1,726,403	28,501	—	21,100	1,776,004
Capital outlay	94,855	739,926	—	143,503	978,284
Debt service – principal	4,629	3	591,120	10,260	606,012
Debt service – bond issuance cost	—	—	992	—	992
Debt service – bond, COPs, and capital leases interest	1,074	—	528,804	6,122	536,000
Other outgo	5,479	—	—	75	5,554
Transfers of indirect costs – interfund	(24,855)	—	—	24,854	(1)
Total Expenditures	9,294,057	831,518	1,120,916	961,239	12,207,730
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	378,867	(881,043)	(134,236)	247,978	(388,434)
Other Financing Sources (Uses):					
Transfers in	46,574	245,539	—	16,641	308,754
Transfers out	(14,404)	(100,462)	—	(193,888)	(308,754)
Payment to refunded bond escrow agent	—	—	(48,675)	—	(48,675)
Premium on bonds issued	—	—	83,841	—	83,841
Leases	61,997	9	—	—	62,006
Proceeds from refunding bonds	—	—	48,855	—	48,855
Proceeds from sale of bonds	—	494,140	—	—	494,140
Total Other Financing Sources (Uses)	94,167	639,226	84,021	(177,247)	640,167
Net Changes in Fund Balances	473,034	(241,817)	(50,215)	70,731	251,733
Fund Balances, July 1, 2021	2,855,289	1,556,954	1,224,323	608,802	6,245,368
Fund Balances, June 30, 2022	\$ 3,328,323	\$ 1,315,137	\$ 1,174,108	\$ 679,533	\$ 6,497,101

See accompanying notes to basic financial statements.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
Year Ended June 30, 2022
(in thousands)

Net Changes in Fund Balances – Governmental Funds	\$ 251,733
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	342,776
Proceeds of new debt and repayment of debt principal are reported as other financing sources and uses in the governmental funds, but constitute additions and reductions to liabilities in the statement of net position.	49,760
Premiums, discounts, and refunding charges are reported as other financing sources and uses in the governmental funds, but constitute additions and reductions to liabilities in the statement of net position.	56,228
Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered "available" revenues for this year.	12,191
In the statement of activities, compensated absences and other retirement benefits are measured by the amounts the employees earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	25,358
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental fund because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of financial resources. In the statement of activities, however, interest expense is recognized as interest accrues, regardless of when it is due.	1,396
An internal service fund is used by the District's management to charge the costs of health and welfare, workers' compensation and liability self-insurance premiums and claims to the individual funds. The net revenue of the internal service fund is reported with governmental activities	(26,632)
Legal settlement gains are recognized in the government wide statements as soon as the underlying event has occurred but not until collected in the governmental funds.	(13,306)
Federal subsidies for debt interest payments are recognized in the government wide statement as soon as it is earned. In the governmental funds, it is recorded when the corresponding interest expenditure is recognized.	19,241
Adoption of GASB 68 recognizes actuarial pension expense in the government wide statements and reclassify actual pension contribution in the current year as deferred outflow of resources.	662,598
Adoption of GASB 75 recognizes actuarial OPEB expense in the government wide statements and reclassify actual pension contribution in the current year as deferred outflow of resources.	219,433
Change in Net Position of Governmental Activities	\$ 1,600,776

See accompanying notes to basic financial statements.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

General Fund

Year Ended June 30, 2022

(in thousands)

	Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local Control Funding Formula sources	\$ 5,823,672	\$ 6,024,709	\$ 6,038,208	\$ 13,499
Federal revenues	4,445,969	2,621,169	1,850,505	(770,664)
Other state revenues	1,374,318	1,570,817	1,748,758	177,941
Other local revenues	132,517	162,045	35,453	(126,592)
Total Revenues	<u>11,776,476</u>	<u>10,378,740</u>	<u>9,672,924</u>	<u>(705,816)</u>
Expenditures:				
Current:				
Certificated salaries	3,411,409	4,289,990	3,379,760	910,230
Classified salaries	1,107,195	1,294,586	1,257,171	37,415
Employee benefits	2,437,603	2,594,290	2,370,118	224,172
Books and supplies	1,638,002	890,277	479,423	410,854
Services and other operating expenditures	1,076,550	1,788,492	1,726,403	62,089
Capital outlay	54,322	102,202	94,855	7,347
Debt service – principal	313	5,091	4,629	462
Debt service – bond, COPs, and capital leases interest	12	3,462	1,074	2,388
Other outgo	7,653	7,653	5,479	2,174
Transfers of indirect costs – interfund	(31,567)	(24,462)	(24,855)	393
Total Expenditures	<u>9,701,492</u>	<u>10,951,581</u>	<u>9,294,057</u>	<u>1,657,524</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>2,074,984</u>	<u>(572,841)</u>	<u>378,867</u>	<u>951,708</u>
Other Financing Sources (Uses):				
Transfers in	30,025	56,924	46,574	(10,350)
Transfers out	(55,101)	(32,954)	(14,404)	18,550
Leases	—	61,997	61,997	—
Total Other Financing (Uses)	<u>(25,076)</u>	<u>85,967</u>	<u>94,167</u>	<u>8,200</u>
Net Changes in Fund Balances	<u>2,049,908</u>	<u>(486,874)</u>	<u>473,034</u>	<u>959,908</u>
Fund Balances, July 1, 2021	<u>2,714,365</u>	<u>2,855,289</u>	<u>2,855,289</u>	<u>—</u>
Fund Balances, June 30, 2022	<u>\$ 4,764,273</u>	<u>\$ 2,368,415</u>	<u>\$ 3,328,323</u>	<u>\$ 959,908</u>

See accompanying notes to basic financial statements.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Statement of Net Position

Proprietary Funds

Governmental Activities – Internal Service Funds

June 30, 2022

(in thousands)

Assets:

Cash in county treasury, in banks, and on hand	\$ 989,671
Accounts receivable – net	41,291
Accrued interest and dividends receivable	2,559
Prepays	56,561
Other assets	4,774
Total Assets	<u>1,094,856</u>

Deferred Outflows of Resources

4,037

Liabilities:

Current:

Vouchers and accounts payable	5,459
Accrued payroll	1,194
Other payables	47,691
Estimated liability for self-insurance claims	358,021
Total Current Liabilities	<u>412,365</u>

Noncurrent:

Estimated liability for self-insurance claims	367,066
Net other postemployment benefits liability	12,011
Net pension liability	7,231
Total Noncurrent Liabilities	<u>386,308</u>
Total Liabilities	<u>798,673</u>

Deferred Inflows of Resources

8,143

Total Net Position – Unrestricted

\$ 292,077

See accompanying notes to basic financial statements.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
Governmental Activities – Internal Service Funds
Year Ended June 30, 2022
(In thousands)

Operating Revenues:	
In-District premiums	\$ 1,381,310
Others	3,095
Total Operating Revenues	<u>1,384,405</u>
Operating Expenses:	
Certificated salaries	86
Classified salaries	5,606
Employee benefits	1,760
Supplies	315
Premiums and claims expenses	1,352,007
Claims administration	16,416
Other contracted services	1,296
Total Operating Expenses	<u>1,377,486</u>
Operating Income	<u>6,919</u>
Nonoperating Revenues (Expenses):	
Investment income	(33,506)
Miscellaneous expense	(46)
Total Nonoperating Revenues	<u>(33,552)</u>
Income before Transfers	<u>(26,633)</u>
Changes in Net Position	(26,633)
Total Net Position, July 1, 2021	<u>318,710</u>
Total Net Position, June 30, 2022	<u><u>\$ 292,077</u></u>

See accompanying notes to basic financial statements.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Statement of Cash Flows

Proprietary Funds

Governmental Activities – Internal Service Funds

Year Ended June 30, 2022

(in thousands)

Cash Flows from Operating Activities:	
Cash payments to employees for services	\$ (9,645)
Cash payments for goods and services	(1,262,984)
Receipts from assessment to other funds	1,381,310
Receipts from other operating revenue	3,095
Net Cash Provided by Operating Activities	<u>111,776</u>
Cash Flows from Investing Activities:	
Earnings on investments	<u>(34,046)</u>
Cash Used by Investing Activities	<u>(34,046)</u>
Net Increase in Cash and Cash Equivalents	77,730
Cash and Cash Equivalents, July 1	<u>911,941</u>
Cash and Cash Equivalents, June 30	<u><u>\$ 989,671</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	<u>\$ 6,919</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Net decrease in pension and other postemployment benefits expense from actuarial valuation	(1,501)
Change in Assets: Decrease (Increase)	
Accounts receivable	(8,611)
Prepays	(2,494)
Other assets	456
Change in Liabilities: Increase (Decrease)	
Vouchers and accounts payable	(4,722)
Accrued payroll	(693)
Other payables	7,177
Estimated liability for self-insurance claims – current	131,088
Estimated liability for self-insurance claims – noncurrent	<u>(15,843)</u>
Total Adjustments	<u>104,857</u>
Net Cash Provided by Operating Activities	<u><u>\$ 111,776</u></u>

See accompanying notes to basic financial statements.

(1) Summary of Significant Accounting Policies

The Los Angeles Unified School District (District) accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

The following summary of the more significant accounting policies of the District is provided to assist the reader in interpreting the basic financial statements presented in this section. These policies, as presented, should be viewed as an integral part of the accompanying basic financial statements.

(a) Reporting Entity

The District is primarily responsible for all activities related to K-12 public education in most of the western section of Los Angeles County, State of California. The governing authority, as designated by the State Legislature, consists of seven elected officials who together constitute the Board of Education (Board). Those organizations, functions, and activities (component units) for which the Board has accountability comprise the District's reporting entity.

The District's Audited Annual Financial Report includes all funds of the District and its component units with the exception of the fiscally independent charter schools, which are required to submit audited financial statements individually to the State, and the Auxiliary Services Trust Fund, which is not significant in relation to District operations. This fund was established in 1935 to receive and disburse funds for insurance premiums on student body activities and property, "all city" athletic and musical events, and grants restricted for student related activities. The District has certain oversight responsibilities for these operations but there is no financial interdependency between the financial activities of the District and the fiscally independent charter schools or the Auxiliary Services Trust Fund.

Blended Component Units

The LAUSD Financing Corporation and the LAUSD Administration Building Finance Corporation (the Corporations) were formed in 2000 and 2001, respectively, to finance properties leased by the District. The Corporations have a financial and operational relationship which meets the reporting entity definition criteria of GASB for inclusion of the Corporations as blended component units of the District. These Corporations are nonprofit public benefit corporations and they were formed to provide financing assistance to the District for construction and acquisition of major capital facilities. The District currently occupies all completed Corporation facilities under lease purchase agreements. At the end of the lease terms, or pursuant to relevant transaction documents with the District, or upon dissolution of the Corporations, title to all Corporations property passes to the District.

On July 1, 2014, the District entered into a joint venture agreement with Los Angeles Trust for Children's Health as the original participant to form Los Angeles Unified School District Risk Management Authority (LAUSDRMA). LAUSDRMA was formed to permit the participants to jointly exercise their common powers to self-insure, pool, and jointly fund and purchase insurance, and to establish insurance programs for a variety of risks. This joint venture also meets GASB's reporting definition criteria of a blended component unit. Detailed information about LAUSDRMA's Financial Statements is available in a separately issued financial report. Copies of the said report may be obtained by written request to General Manager/Secretary, LAUSDRMA, 333 S. Beaudry Avenue, 28th Floor, Los Angeles, CA 90017.

(b) *Government-wide and Fund Financial Statements*

The District's basic financial statements consist of fund financial statements and government-wide statements which are intended to provide an overall viewpoint of the District's finances. The government-wide financial statements, which are the statement of net position and the statement of activities, report information on all District funds excluding the effect of interfund activities. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which are primarily supported by fees and service charges. The District does not conduct any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements on pages 18 and 20. Nonmajor funds are aggregated in a single column.

(c) *Measurement Focus and Basis of Accounting*

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period. "Available" means collectible within the current period or soon enough thereafter to pay current liabilities. Application of the "susceptibility to accrual" criteria requires consideration of the materiality of the item in question and due regard for the practicality of accrual, as well as consistency in application.

Federal revenues and State apportionments and allowances are determined to be available and measurable when entitlement occurs or related eligible expenditures are incurred. Secured and unsecured property taxes related to debt service and community redevelopment purposes that are estimated to be collectible and receivable within 60 days of the current period are recorded as revenue. Investment income is accrued when earned. All other revenues are not considered susceptible to accrual.

Expenditures for the governmental funds are generally recognized when the related fund liability is incurred, except debt service expenditures and expenditures related to compensated absences which are recognized when payment is due.

(d) Financial Statement Presentation

The District's audited annual financial report includes the following:

- Management's Discussion and Analysis is a narrative introduction and analytical overview of the District's financial activities as required by GASB Statement No. 34. This narrative overview is in a format similar to that in the private sector's corporate annual reports.
- Government-wide financial statements are prepared using full accrual accounting for all of the District's activities. Therefore, current assets and liabilities, deferred outflow and inflow of resources, capital and other long-term assets, and long-term liabilities are included in the financial statements.
- Statement of net position displays the financial position of the District including all capital assets and related accumulated depreciation, long-term liabilities, and net pension and other postemployment benefits (OPEB) liabilities.
- Statement of activities focuses on the cost of functions and programs and the effect of these on the District's net position. This financial report is also prepared using the full accrual basis and includes depreciation expense.

(e) Fund Accounting

The District's accounting system is organized and operated on the basis of funds. Fund Accounting emphasizes accountability rather than profitability. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A description of the activities of the various funds is provided below:

Major Governmental Funds

The District has the following major governmental funds for the fiscal year 2021-22:

General Fund – The General Fund is used to account for all financial resources relating to educational activities and the general business operations of the District, including educational programs funded by other governmental agencies. The General Fund consists of unrestricted and restricted funds.

District Bonds Fund – This category represents the total of the following building accounts: Building Account – Bond Proceeds (Proposition BB), established to account for bond proceeds received as a result of the passage of such proposition in Election of 1997; Building Account – Measure K, established to account for bond proceeds received by the passage of such measure in Election of 2002; Building Account – Measure R, established to account for bond proceeds received by the passage of such measure in Election of 2004; Building Account – Measure Y, established to account for bond proceeds received by the passage of such measure in Election of 2005; and Building Account – Measure Q, established to account for bond proceeds received by the passage of such measure in Election of 2008; Measure RR, established to account for bond proceeds received by the passage of such measure in Election of 2020.

Bond Interest and Redemption Fund – This Debt Service Fund is used to account for the payment of principal and interest on the general obligation bond issues (Proposition BB, Measure K, Measure R, Measure Y, Measure Q, and Measure RR). Revenues are derived from ad valorem taxes levied upon all taxable property in the District.

Other Governmental Funds

The District has the following nonmajor governmental funds:

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for the specific purpose (other than debt service or capital projects) of the individual funds. The District maintains the following Special Revenue Funds: Student Activity Special Revenue, Adult Education, Child Development, and Cafeteria.

Debt Service Funds – Debt Service Funds are used to account for all financial resources that are restricted, committed, or assigned to expenditures for the repayment of general long-term debt principal and interest. The District maintains the following nonmajor Debt Service Funds: Tax Override and Capital Services. The Bond Interest and Redemption Fund is reported separately as a major fund in fiscal year 2021-22.

Capital Projects Funds – Capital Projects Funds are used to account for all financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital facilities and equipment other than those financed by the General and Special Revenue Funds. The District maintains the following nonmajor Capital Projects Funds: Building, Capital Facilities Account, State School Building Lease Purchase, County School Facilities Bonds, Special Reserve – Community Redevelopment Agency, Special Reserve, Special Reserve – FEMA – Earthquake, and Special Reserve – FEMA – Hazard Mitigation. The District Bonds Fund (BB Bonds, Measure K, Measure R, Measure Y, Measure Q, and Measure RR) is reported separately as a major fund in fiscal year 2021-22.

Proprietary Funds

The District has the following Proprietary Funds:

Internal Service Funds – Internal Service Funds are used to account for all financial resources intended to provide self-insurance services to other operating funds of the District on a cost-reimbursement basis. The District maintains the following Internal Service Funds: Health and Welfare Benefits, Workers' Compensation Self-insurance, and Liability Self-Insurance. The Health and Welfare Benefits Fund was established to pay for claims, administrative costs, insurance premiums, and related expenditures; the Workers' Compensation Self-Insurance Fund and the Liability Self-Insurance Fund were established to pay for claims, excess insurance coverage, administrative costs, and related expenditures.

Under the full accrual basis of accounting that is generally accepted for Internal Service Funds, total estimated liabilities for self-insurance are recorded based on estimated claims liabilities, including the estimated liability for incurred but not reported claims. For the Workers' Compensation Self-Insurance and Liability Self-Insurance Funds, the estimates are determined by applying an appropriate discount rate to estimated future claim payments. No discount is applied to estimated Health and Welfare Benefits Fund claims because they are generally paid within a short period of time after the claims are filed.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are charges to other operating funds for self-insurance services. Operating expenses include the cost of services including insurance premiums, claims, and

administrative costs. All revenues and expenses not meeting this definition are nonoperating revenues and expenses.

(f) *Budgetary Control and Encumbrances*

School districts in California are required by Education Code Section 41010 to follow the *California School Accounting Manual* in preparing reports to the State. The District utilizes a single-adoption budget schedule that requires Final Budget adoption by the State-mandated July 1 deadline. The District is allowed to modify its adopted budget within 45 days of the passage of the State budget. In addition, the District revises the budget during the year to give consideration to unanticipated revenues and expenditures (see Note 4 – Budgetary Appropriation Amendments).

In accordance with the District’s Board policy, management has the authority to make routine transfers of budget appropriations among major categories within a fund. Routine budget transfers are summarized and periodically reported to the Board for ratification. Nonroutine transfers may not be processed without prior Board approval.

During the year, several supplementary appropriations were necessary. The original and final revised budgets are presented in the financial statements. Budgets for all governmental fund types are adopted on a basis consistent with generally accepted accounting principles. Budgets are adopted for the General, Special Revenue, Debt Service, Capital Projects, and Internal Service Funds.

Formal budgetary integration is employed as a management control device during the year for all budgeted funds. The District employs budgetary control by minor (sub) object and by individual program accounts. Expenditures may not legally exceed budgeted appropriations by major object level as follows: Certificated Salaries, Classified Salaries, Employee Benefits, Books and Supplies, Services and Other Operating Expenditures, Capital Outlay, Other Outgo, and Other Financing Uses.

The District utilizes an encumbrance system for all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid or liabilities are incurred. All encumbrances expire at June 30. Appropriation authority lapses at the end of the fiscal year.

(g) *Cash and Investments*

Cash includes amounts in demand deposits with the Los Angeles County Treasury and various financial institutions, imprest funds for schools and offices, and cafeteria change funds. The District maintains some cash deposits with various banking institutions for collection clearing, check clearing, or revolving fund purposes. The District also maintains deposit accounts held by various trustees for the acquisition or construction of capital assets, for the repayment of long-term debts, and for the payment of other postemployment benefits.

In accordance with State Education Code Section 41001, the District deposits virtually all of its cash with the Treasurer of the County of Los Angeles. The District’s deposits, along with funds from other local agencies such as the county government, other school districts, and special districts, make up a pool, which the County Treasurer manages for investment purposes. Earnings from the pooled investments are allocated to participating funds based on average investment in the pool during the allocation period.

All District-directed investments are governed by Government Code Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made. All District investments are stated at fair value based on quoted market prices.

(h) Short-term Interfund Receivables/Payables

Occasionally, a fund will not have sufficient cash to meet its financial obligations and a cash transfer will be required to enable that fund to pay its outstanding invoices and other obligations. These temporary borrowings between funds are classified as "due from other funds" or "due to other funds" on the governmental funds balance sheet. Interfund balances within governmental activities are eliminated on the government-wide statement of net position. At June 30, 2022, there were no balances on due to/from other funds.

(i) Inventories

Inventories consist of expendable materials and supplies held for consumption, which are valued at cost, using the average-cost method. Inventories are recorded as expenditures when shipped to schools and offices. Inventories of the Student Body are managed at the school level. Balances of inventory accounts are offset by corresponding reservations of fund balance, which indicate that these amounts are not available for appropriation and expenditure.

(j) Capital Assets

Capital assets, which include sites, improvement of sites, buildings and improvements, equipment, the right to use leased equipment, and construction in progress, are reported in the government-wide financial statements. Such assets are valued at historical cost or estimated historical cost unless obtained by annexation or donation, in which case they are recorded at estimated market value at the date of receipt. The District utilizes a capitalization threshold of \$5,000.

Projects under construction are recorded at cost as construction in progress and transferred to the appropriate asset account when substantially complete. Costs of major improvements and rehabilitation of buildings are capitalized. Repair and maintenance costs are charged to expense when incurred. Equipment disposed of, or no longer required for its existing use, is removed from the records at actual or estimated historical cost, net of accumulated depreciation.

All capital assets, except land and construction in progress, are depreciated using the Straight-line method over the following estimated useful lives. A full month's depreciation is applied on the date the asset is placed in service.

Assets	Years
Buildings	50
Portable buildings	20
Building improvements	20
Improvement of sites	20
Furniture and fixtures	20
Playground equipment	20
Food services equipment	15
Transportation equipment	15
Telephone system	10
Reprographics equipment	10
Broadcasting equipment	10
Vehicles	8
Computer system and equipment	5
Office equipment	5

(k) Contracts Payable

Contracts payable includes only the portion applicable to work completed and unpaid as of June 30, 2022.

(l) Compensated Absences

All vacation leaves are accrued in the government-wide statements when they are incurred. A liability is reported in the governmental funds only for vested or accumulated vacation leave of employees who have separated from the District as of June 30 and whose vacation benefits are payable within 60 days from the end of the fiscal year. The District, as a practice, does not accrue a liability for unused sick leave since accumulated sick leave is not a vested benefit. Employees who retire after January 1, 1999 who are members of the Public Employees' Retirement System (PERS) may use accumulated sick leave to increase their service years in the calculation of retirement benefits.

In 1995, pursuant to the District/UTLA Agreement (Article XIV, Section 1.2), the District agreed to compensate eligible employees for furlough days taken during the 1992-93 fiscal year to be paid in a lump-sum bonus upon retirement. The amount of bonus corresponds to the percentage that the employee's compensation was reduced in the 1992-93 school year based on the employee's salary band for that year. Liability is accrued in the government-wide statements for all unpaid balances. A liability is reported in the governmental funds only for employees who have separated from the District as of June 30.

(m) Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) pension plans and additions to/deductions from CalSTRS and CalPERS pension plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

(n) Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as expense in the period incurred. Gains and losses on refunding related to bonds redeemed by proceeds from the issuance of new bonds are reported as either deferred inflows of resources or deferred outflows of resources and are amortized as an adjustment to interest expense using the effective-interest method over the shorter of the life of the new bonds or the remaining term of the bonds refunded. Lease liability is reported as long-term obligations in the government-wide financial statements, see note 13 “Leases” for details.

In the fund financial statements, debt issuances including any related premiums or discounts as well as issuance costs are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

(o) Local Control Funding Formula (LCFF) Sources/Property Taxes/Education Protection Account (EPA)

LCFF sources are the basic financial support for District activities. The District’s LCFF is received from a combination of local property taxes, EPA, and state apportionments. For the fiscal year 2021-22, the District received \$1.6 billion of local property taxes, \$1.1 billion of EPA, and \$3.3 billion of State aid.

Implementation of the LCFF began in fiscal year 2013-14 with a projected eight-year transition period. For school districts and charter schools, the LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. Until full implementation, local educational agencies (LEAs) will receive roughly the same amount of funding they received in fiscal year 2012-13 plus an additional amount each year to bridge the gap between current funding levels and the new LCFF target levels. As of 2021-22, the LCFF is funded at target for the District. Funding is calculated based on data reported by each LEA including pupil attendance, local revenue, and other demographic factors, in accordance with the LCFF. Allocations are made through the Principal Apportionment system.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distributions prescribed by Section 4705 of the California Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately on October 1 of each year. The County Auditor reports the amount of the District’s allocated property tax revenue to the California Department of Education. Property taxes are recorded as LCFF sources by the District.

Another funding component to the total LCFF is the Education Protection Account (EPA). The EPA provides LEAs with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 30 temporarily increases the state's sales tax rate for all taxpayers until the end of 2016 and the personal income tax rates for upper-income taxpayers until the end of 2018. Proposition 55 was passed on November 8, 2016, extending the temporary personal income tax increases enacted in 2012 by 12 years. A portion of the revenues generated by the measure's temporary tax increases is deposited into the EPA which is used to support increased school funding.

The California Department of Education reduces the District's entitlement by the District's local property tax revenue and EPA entitlement. The balance is paid from the State General Fund, and is known as the State Apportionment. As a result, a receivable has not been recorded for the related property taxes in the General Fund as any receivable is offset by a payable on the state apportionment.

(p) Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses in the accompanying basic financial statements. Actual results may differ from those estimates.

(q) New Pronouncements

The District adopted GASB Statement No. 87, Leases. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The adoption of this standard requires the restatement of the June 30, 2021, net position in the governmental activities, see note 1 (r).

GASB Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period" has been evaluated and has no impact on the District's financial reporting or notes.

GASB Statement No. 91 "Conduit Debt Obligation" has been evaluated and has no impact on the District's financial reporting or notes.

GASB Statement No. 93, "Replacement of Interbank Offered Rates" has been evaluated and has no impact on the District's financial reporting and notes.

GASB Statement No. 97," Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32" has been evaluated and has no impact on the District's financial reporting or notes.

(r) Restatements

The following table illustrates the cumulative effect of the change in accounting principles as shown on the face of the District's Statement of Activities (in thousands):

Net position at beginning of year, as previously reported	\$ (9,760,121)
Restatement –	
Recognition of GASB 87	(73)
Net position at beginning of year, as restated	<u>\$ (9,760,194)</u>

(2) Tax and Revenue Anticipation Notes

Tax and Revenue Anticipation Notes (TRANs) are short-term debt instruments used to finance temporary cash flow deficits attributable to the uneven receipt of property taxes and other revenues during the fiscal year.

The District did not have any TRANs issuance in fiscal year 2021-22.

(3) Reconciliation of Government-wide and Fund Financial Statements

(a) *Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position*

The accompanying governmental fund balance sheet includes reconciliation between *total fund balances – governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.” The details of the \$12,175,730 difference are as follows (in thousands):

Bonds payable	\$ (11,612,001)
Certificates of Participation (COPs)	(127,611)
Lease obligations	(57,374)
Liability for compensated absences	(83,859)
Liability for other employee benefits	(27,679)
Accrued interest	(266,295)
Other	<u>(911)</u>
Adjustment to reduce <i>total fund balances – governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u>\$ (12,175,730)</u>

(b) *Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities*

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between *total net changes in fund balances – governmental funds* and *changes in net position of governmental activities* as reported in the accompanying government-wide statement of activities. One element of that reconciliation explains that “Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.” Moreover, in the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the

LOS ANGELES UNIFIED SCHOOL DISTRICT

Notes to Basic Financial Statements

Year Ended June 30, 2022

activities. One element of that reconciliation explains that “Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.” Moreover, in the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital asset sold. The details of this \$342,776 difference are as follows (in thousands):

Capital related expenditures	\$ 978,211
Cost of the capital assets sold	(53)
Depreciation expense	<u>(635,382)</u>
Net adjustment to decrease net changes in <i>total</i>	
fund balances – governmental funds to arrive at	
changes in net position – governmental activities	<u>\$ 342,776</u>

Another element of that reconciliation states that “Proceeds of new debt and repayment of debt principal are reported as other financing sources and uses in the governmental funds, but constitute additions and reductions to liabilities in the statement of net position.” The details of this \$49,760 difference are as follows (in thousands):

Debt issued or incurred:	
General Obligation (GO) Bonds	\$ (542,995)
Lease Obligations	(61,932)
Principal repayments:	
GO Bonds	591,120
COPs	10,260
Lease Obligations	4,632
Payments to escrow agent for refunding:	
Refunding GO Bonds	<u>48,675</u>
Net adjustment to increase net changes in <i>total</i>	
fund balances – governmental funds to arrive at	
changes in net position – governmental activities	<u>\$ 49,760</u>

(4) Budgetary Appropriation Amendments

During the fiscal year, modifications were necessary to increase appropriations for expenditures and other financing uses for the General Fund by \$1,228.0 million.

(5) Cash and Investments

Cash and investments as of June 30, 2022, are classified in the accompanying basic financial statements as follows (in thousands):

Statement of net position:	
Cash	\$ 7,638,945
Investments	14,079
Cash held by trustee	238,189
Total cash and investments	\$ 7,891,213

Cash and investments as of June 30, 2022, consist of the following (in thousands):

Cash on hand (cafeteria change funds)	\$ 26
Deposits with financial institutions and Los Angeles County Pool	7,877,108
Investments	14,079
Total cash and investments	\$ 7,891,213

Deposits with financial institutions include: (1) cash in the Los Angeles County Pooled Surplus Investment Fund (\$7,597.6 million); (2) cash held by fiscal agents or trustees (\$238.2 million); (3) cash deposited with various other financial institutions for imprest funds of schools and offices (\$10.1 million); and cash in the Student Activity Special Revenue Fund (\$31.2 million).

School districts are required by Education Code Section 41001 to deposit their funds with the county treasury. Cash in county treasury refers to the fair value of the District's share of the Los Angeles County (County) Pooled Surplus Investment (PSI) Fund. As of June 30, 2022, the District recorded a total of \$328 million of unrealized loss to reflect investments at its fair value.

Except for investments by trustees of Certificates of Participation (COPs) proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from the website at <https://ttc.lacounty.gov/>. The table below identifies some of the investment types permitted in the investment policy:

	Authorized Investment Type	Maximum Maturity	Maximum Total Par Value	Maximum Par Value per Issuer
A.	Obligations of the U.S. government, its agencies and instrumentalities	None	None	None
B.	Approved Municipal Obligations	5 to 30 years	10% of PSI portfolio	None
C.	Asset-Backed Securities with highest ratings	5 years	20% of PSI portfolio	with credit rating limits
D.	Bankers' Acceptances Domestic and Foreign	180 days	40% of PSI portfolio	with credit rating limits
E.	Negotiable Certificates of Deposits – Domestic	3 years	30% of PSI portfolio	with credit rating limits
	Negotiable Certificates of Deposits – Euro	1 year	10% of PSI portfolio	with credit rating limits
F.	Corporate and Depository Notes	3 years	30% of PSI portfolio	with credit rating limits
G.	Floating Rate Notes	7 years	10% of PSI portfolio	with credit rating limits
H.	Commercial Paper of “prime” quality of the highest ranking or of the highest letter or number ranking as provided for by a nationally recognized statistical-rating organization (NRSRO)	270 days	40% of PSI portfolio	Lesser of 10% of PSI portfolio or credit rating limits
I.	Shares of Beneficial Interest	None	15% of PSI portfolio with no more than 10% in any one fund	None
J.	Repurchase Agreement	30 days	\$1 billion	\$500 million/ dealer
K.	Reverse Repurchase Agreement	1 year	\$500 million	\$250 million/ broker
L.	Forwards, Futures and Options	90 days	\$100 million	\$50 million/ counterparty
M.	Interest Rate Swaps in conjunction with approved bonds and limited to highest credit rating categories	None	None	None
N.	Securities Lending Agreement	180 days	20% of base portfolio value (combined total value of reverse repurchase agreements and securities lending)	None
O.	Supranationals in accordance with Gov. Code 53601(q)	5 years	30% of PSI portfolio	with credit rating limits

Interest rate risk is the risk involved with fluctuations of interest rates that may adversely affect the fair value of the investments. The County's investment guidelines target the weighted average maturity of its portfolio to a range between 1.0 and 4.0 years. As of June 30, 2022, 60.12% of district funds in the County PSI Fund does not exceed one year. The weighted Average Days to Maturity of its portfolio was 933 days.

Credit risk means the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment, as measured by assignment of a rating by a nationally recognized statistical rating organization. This County's investment guidelines establish minimum acceptable credit ratings issued by any three nationally recognized statistical rating organizations. For short term and long-term debt issuers, the rating must be no less than A1 from Standard & Poor's (S&P), P-1 from Moody's Investors Service (Moody's), or F1 from Fitch Ratings (Fitch). The County PSI Fund is not rated.

Concentration of credit risk means the risk of loss attributed to the magnitude of an investment in a single issuer. For District funds in the County pool, the County's investment policy has concentration limits that provide sufficient diversification. As of June 30, 2022, the County did not exceed these limitations.

Custodial credit risk for deposits is the risk that in the event of failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Cash in the county treasury is not exposed to custodial credit risk since all county deposits are either covered by federal depository insurance or collateralized with securities held by the County. Deposits other than those with the County are also covered by federal depository insurance or collateralized at the rate of 110% of the deposits, although the collateral may not be held specifically in the District's name.

For COPs debt proceeds held by trustees, these may be placed in permitted investments outlined in the provisions of the trust agreements, as follows:

- A. Direct obligations of the United States of America; bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by specified federal agencies and backed by full or non-full faith and credit of USA;
- B. Money market mutual funds registered under Federal Investment Company Act of 1940 and Federal Securities Act of 1933 and subject to credit rating limits;
- C. Certificates of deposit and other forms of deposit with collateralization, fully insured by FDIC and subject to issuers' credit rating limits;
- D. Investment agreements and commercial papers subject to credit rating limits;
- E. Bonds or notes issued by any state or municipality and pre-refunded municipal bonds, subject to credit rating limits;
- F. Federal funds, bank deposits or bankers' acceptances with full FDIC insurance or subject to credit rating limits;
- G. Repurchase agreements subject to specified criteria and credit rating limits; and
- H. Los Angeles County Investment Pool.

(6) Accounts Receivable, net

Receivables by Fund at June 30, 2022, consist of the following (in thousands):

	General	Other Governmental	Internal Service Funds	Total
Accrued grants and entitlements	\$ 606,340	\$ 77,545	\$ —	\$ 683,885
Other	61,904	29,378	41,291	132,573
Total Accounts Receivable, Net	<u>\$ 668,244</u>	<u>\$ 106,923</u>	<u>\$ 41,291</u>	<u>\$ 816,458</u>

(7) Capital Assets

A summary of changes in capital asset activities as follows (in thousands):

	Restated Balance, June 30, 2021	Increases	Decreases	Balance, June 30, 2022
Governmental activities:				
Capital assets, not being depreciated:				
Sites	\$ 3,100,360	\$ 311	\$ —	\$ 3,100,671
Construction in progress	1,760,659	901,177	(476,468)	2,185,368
Total capital assets, not being depreciated	<u>4,861,019</u>	<u>901,488</u>	<u>(476,468)</u>	<u>5,286,039</u>
Capital assets, being depreciated:				
Improvement of sites	826,805	50,568	—	877,373
Buildings and improvements	17,016,892	382,460	—	17,399,352
Equipment	2,528,635	58,232	(11,871)	2,574,996
Lease Assets *	75	61,931	—	62,006
Total capital assets, being depreciated	<u>20,372,407</u>	<u>553,191</u>	<u>(11,871)</u>	<u>20,913,727</u>
Less accumulated depreciation for:				
Improvement of sites	(512,935)	(29,475)	—	(542,410)
Buildings and improvements	(7,584,880)	(507,614)	—	(8,092,494)
Equipment	(2,098,104)	(93,103)	11,818	(2,179,389)
Lease Assets*	—	(5,190)	—	(5,190)
Total accumulated depreciation	<u>(10,195,919)</u>	<u>(635,382)</u>	<u>11,818</u>	<u>(10,819,483)</u>
Total capital assets, being depreciated, net	<u>10,176,488</u>	<u>(82,191)</u>	<u>(53)</u>	<u>10,094,244</u>
Governmental activities capital assets, net	<u>\$ 15,037,507</u>	<u>\$ 819,297</u>	<u>\$ (476,521)</u>	<u>\$ 15,380,283</u>

*New category for the District's lease assets, and related accumulated amortization, have been added due to the implementation of GASB 87.

Depreciation expense was charged to the following functions (in thousands):

Governmental activities:

Facilities Acquisition and construction	\$ 591,051
Instruction	17,943
Operation and maintenance of plant services	11,663
Student transportation services	6,066
Data processing services	2,728
Support services - business	2,756
Operation of noninstructional services	1,445
Support services - instructional staff	1,034
Support services - school administration	444
Support services - students	127
Support services - general administration	125
Total depreciation expense – governmental activities	<u>\$ 635,382</u>

(8) Deferred Outflows and Inflows of Resources

District's deferred outflows and inflows of resources as of June 30, 2022, are comprised of the following (in thousands):

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Debt refunding charges	\$ 63,031	\$ 31,504
Lease - GASB 87	—	13,719
Pension contributions subsequent to measurement date	862,326	—
OPEB contributions subsequent to measurement date	231,063	—
Difference in contribution	20,479	113,700
Unamortized differences between projected and actual earnings on plan investments	336,002	3,053,266
Unamortized differences between expected and actual experience	54,953	1,953,998
Unamortized differences arising from changes of assumptions	1,855,185	2,186,180
Unamortized differences arising from change in proportion of net pension liability	236,622	171,984
Unamortized differences arising from change in proportion of deferred outflow	63,422	—
Unamortized differences arising from change in proportion of deferred inflow	—	48,373
Total	<u>\$ 3,723,083</u>	<u>\$ 7,572,724</u>

(9) Retirement, Termination and Other Postemployment Benefit Plans

The District provides a number of benefits to its employees including retirement, termination, and postemployment health care benefits.

Retirement Plans

Qualified District employees are covered under either multiple-employer defined benefit retirement plans maintained by agencies of the State of California, or a multiple-employer defined contribution retirement benefit plan administered under a Trust. The retirement plans maintained by the State are 1) the California Public Employees' Retirement System (CalPERS), 2) the California State Teachers' Retirement System (CalSTRS), and 3) the Public Agency Retirement (PARS) which is administered under a Trust. In general, certificated employees are members of CalSTRS and classified employees are members of CalPERS. Part-time, seasonal, temporary and other employees who are not members of CalPERS or CalSTRS are members of PARS.

The District's total net pension liability at June 30, 2022, is summarized in the following table (in thousands):

CalPERS – Safety Plan	\$ 63,446
CalPERS – Miscellaneous Plan	1,596,877
CalSTRS	2,651,352
Total	<u>\$ 4,311,675</u>

(a) California Public Employees' Retirement System (CalPERS)

Safety Plan

Plan Description and Benefits Provided

The District contributes to an agent multiple-employer plan for Safety, the Public Employees' Retirement Fund (PERF) – Safety Plan, a defined benefit pension plan administered by CalPERS. The plan provides service retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Benefit provisions are established by state statutes, as legislatively amended, within the California Public Employees' Retirement Law.

The Safety Plan's provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Safety	
	Prior to January 1, 2013	On or after January 1, 2013
Hiring date		
Benefit formula	3% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age: minimum	50	57
Monthly benefit, as a % of eligible compensation	3.0%	2.70%
Required employee contribution rates	9.00%	13.75%
Required employer contribution rates	48.900%	48.900%

Employees Covered

At June 30, 2022, the following employees were covered by the benefit terms for the Safety Plan:

	<u>Safety</u>
Inactive employees or beneficiaries currently receiving the benefits	401
Inactive employees entitled to, but not yet receiving benefits	278
Active employees	<u>233</u>
Total	<u>912</u>

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended.

For the year ended June 30, 2022, the contributions to the Safety Plan amounted to \$12.2 million.

Net Pension Liability

The District's net pension liability for the Safety Plan of \$63.4 million at June 30, 2022, is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Safety Plan is measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability of the Safety Plan is shown below.

Actuarial Methods and Assumptions

The total pension liability in the June 30, 2020, actuarial valuations were determined using the following actuarial assumptions:

	Safety
Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method	Entry-Age Normal in accordance with the requirements of GASB 68
Actuarial assumptions	
Discount rate	7.15%
Inflation	2.50%
Salary increases	Varies by entry age and service
Investment rate of return	7.15%
Mortality rate table ⁽¹⁾	Derived using CalPERS' membership data for all funds
Post retirement benefit increase	The lesser of contract COLA or 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

⁽¹⁾ The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increases, mortality and retirement dates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Change of Assumptions

There was no change of assumptions.

Change in Benefit Terms

The figures include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary. There was no change in Benefit Terms.

Discount Rate

The discount rate used to measure the total pension liability of the Safety Plan was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

Asset Class	Safety		
	Assumed Asset Allocation	Real Return Years 1 - 10 ^(a)	Real Return Years 11+ ^(b)
Public equity	50.00%	4.80%	5.98%
Fixed income	28.00	1.00	2.62
Inflation assets	—	0.77	1.81
Private equity	8.00	6.30	7.23
Real estate	13.00	3.75	4.93
Liquidity	1.00	—	(0.92)
Total	100.00%		

^(a) An expected inflation of 2.00% used for this period.

^(b) An expected inflation of 2.92% used for this period.

Changes in the Net Pension Liability

The changes in the net pension liability for the Safety Plan are as follows (in thousands):

	Safety		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2021	\$ 454,721	\$ 336,896	\$ 117,825
Changes recognized for the measurement period:			
Service cost	10,479	—	10,479
Interest on the total pension liability	32,058	—	32,058
Differences between expected and actual experience	(2,306)	—	(2,306)
Contributions from the employer	—	14,984	(14,984)
Contributions from employees	—	2,936	(2,936)
Net investment income	—	77,027	(77,027)
Benefit payments, including refunds of employee contributions	(18,587)	(18,587)	—
Administrative expense	—	(337)	337
Net changes	21,644	76,023	(54,379)
Balance at June 30, 2022	\$ 476,365	\$ 412,919	\$ 63,446

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is seven years as of June 30, 2021. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Sensitivity of the District's Net Pension Liability to Changes in the Discount Rate

The following presents the District's net pension liability for the Safety plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15%) or 1-percentage-point higher (8.15%) than the current rate (in thousands):

	Safety		
	1.00% Decrease (6.15%)	Current Discount Rate (7.15%)	1.00% Increase (8.15%)
District's net pension liability	\$ 131,030	\$ 63,446	\$ 8,117

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports. Copies of the CalPERS annual financial report may be obtained from CalPERS Fiscal Services Division, P.O. Box 942703, Sacramento, CA 94229-2703, or by calling (888) CalPERS (225-7377).

Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the District recognized pension expense \$3.5 million for the Safety Plan. As of June 30, 2022, the District reported deferred outflows and deferred inflows of resources related to pensions (Safety Plan) as follows (in thousands):

	Safety	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Change of assumptions	\$ —	\$ 1,731
Differences between expected and actual experience	274	2,520
Net difference between projected and actual earnings on pension plan investments	—	38,481
District contributions subsequent to the measurement date	12,215	—
Total	<u>\$ 12,489</u>	<u>\$ 42,732</u>

The amounts above are net of outflows and inflows recognized in the 2021-22 measurement period expense.

The \$12.2 million reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in future pension expense as follows (in thousands):

	Safety
<u>Year ended June 30</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2023	\$ (12,574)
2024	(9,509)
2025	(9,771)
2026	(10,604)

Payable to the Pension Plan

The District's contribution for all members to the Safety Plan for the fiscal year ended June 30, 2022, was in accordance with the required contribution rate calculated by the CalPERS actuary. Hence, no payable to the pension plan is recognized for the fiscal year ended June 30, 2022.

Miscellaneous Plan

Plan Description and Benefits Provided

The District contributes to a cost-sharing multiple-employer plan, the Public Employees' Retirement Fund (PERF) Miscellaneous Plan, a defined benefit pension plan administered by CalPERS. The plan provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law.

The Miscellaneous Plan's provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hiring date		
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age: Minimum	50	52
Monthly benefit, as a % of eligible compensation	1.10%	1.00%
Required employee contribution rates	7.00%	7.00%
Required employer contribution rates	22.910%	22.910%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended.

For the year ended June 30, 2022, the contributions to the Miscellaneous Plan amounted to \$286.2 million.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a net pension liability of \$1.6 billion for its proportionate share of the net pension liability of the Miscellaneous Plan. The net pension liability of the Miscellaneous Plan was measured as of June 30, 2021, and the total pension liability for the Miscellaneous Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, using standard update procedures. The District's proportion of the net pension liability was based on the 2020-21 fiscal year employer contributions calculated by CalPERS. At June 30, 2021, the District's proportion rate was 7.853070%.

For the year ended June 30, 2022, the District recognized pension expense of \$133.1 million for the Miscellaneous Plan. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions (Miscellaneous Plan) from the following sources (in thousands):

	Miscellaneous	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 48,631	\$ 3,764
Difference between projected and actual earnings on pension plan investments	81,976	694,304
Change in NPL proportion	6,499	33,279
Change in proportion of deferred outflow	3,511	—
Change in proportion of deferred inflow	—	5,942
Difference in contribution	7,767	36,469
District contributions subsequent to the measurement date	286,190	—
Total	<u>\$ 434,574</u>	<u>\$ 773,758</u>

The \$286.2 million reported as deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in future pension expense as follows (in thousands):

	Miscellaneous
	Deferred Outflows (Inflows) of Resources
Year ended June 30	
2022	\$ (143,274)
2023	(163,666)
2024	(147,993)
2025	(170,441)

Actuarial Methods and Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method	Entry-Age Normal in accordance with the requirements of GASB 68
Actuarial assumptions	
Discount rate	7.15%
Inflation	2.50%
Salary increases	Varies by entry age and service
Investment rate of return	7.15%
Mortality rate table ⁽¹⁾	Derived using CalPERS' membership data for all funds
Post retirement benefit increase	The lesser of contract COLA or 2.0% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

⁽¹⁾ The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement dates. The Experience Study report can be obtained at CalPERS website under Forms and Publications.

Change of Assumptions

There was no change of assumptions.

Discount Rate

The discount rate used to measure the total pension liability of the Miscellaneous Plan was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the CalPERS Board effective on July 1, 2014.

Asset Class	Miscellaneous		
	Assumed Target Allocation	Real Return Years 1 - 10 ^(a)	Real Return Years 11+ ^(b)
Public equity	50.00%	4.80%	5.98%
Fixed income	28.00	1.00	2.62
Inflation assets	—	0.77	1.81
Private equity	8.00	6.30	7.23
Real assets	13.00	3.75	4.93
Liquidity	1.00	—	(0.92)
Total	100.00%		

^(a) An expected inflation of 2.00% used for this period.

^(b) An expected inflation of 2.92% used for this period.

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is seven years as of June 30, 2021. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Miscellaneous plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15%) or 1-percentage-point higher (8.15%) than the current rate (in thousands):

	Miscellaneous		
	1.00%	Current	1.00%
	Decrease	Discount Rate	Increase
	(6.15%)	(7.15%)	(8.15%)
District's proportionate share of the net pension liability	\$ 2,692,559	\$ 1,596,877	\$ 687,226

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports. Copies of the CalPERS annual financial report may be obtained from CalPERS Fiscal Services Division, P.O. Box 942703, Sacramento, CA 94229-2703, or by calling (888) CalPERS (225-7377).

Payable to the Pension Plan

The District's contribution for all members to the Miscellaneous Plan for the fiscal year ended June 30, 2022, was in accordance with the required contribution rate calculated by the CalPERS actuary. Hence, no payable to the pension plan is recognized for the fiscal year ended June 30, 2022.

(b) California State Teachers' Retirement System (CalSTRS)

Plan Description and Benefits Provided

The District contributes to the CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan and a tax-deferred supplemental program established and administered by the State Teachers' Retirement Law (Section 22000 et seq.) of the California Education Code. The Teachers' Retirement Fund (TRF) is a defined benefit pension plan under the CalSTRS. The State of California is a non-employer contributor to the TRF.

The Plan provides defined retirement benefits based on members' final compensation, age, and years of credited service. In addition, the retirement program provides benefits to members upon disability and to survivors upon the death of eligible members. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law.

The Plan's provisions and benefits in effect at June 30, 2022, are summarized as follows:

	CalSTRS	
	On or before December 31, 2012	On or after January 1, 2013
Hiring date		
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age: Minimum	50-55 (30 years of service credit)	55 (5 years of service credit)
Monthly benefit, as a % of eligible compensation	1.1% - 2.4%	1.16% - 2.4%
Required employee contribution rates	10.25%	10.205%
Required employer contribution rates	16.92%	16.92%

Contributions

The District is required to contribute based on an actuarially determined rate using the entry age normal actuarial cost method. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board (Board). Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Both the member and employer contributions are set as a percentage of employees' earnings.

Assembly Bill (AB 1469) enacted in Chapter 47, Statutes of 2014 is projected to fully fund the CalSTRS Defined Benefit (DB) Program in 32 years through shared contribution among CalSTRS members, employers and the State of California. Contribution increases will be phased in over several years with the first increases taking effect on July 1, 2014. Member contribution increases will be phased in over the next three years and increase by an additional 2.25% of payroll for CalSTRS 2% at 60 members and an additional 1.205% for CalSTRS 2% at 62 members. Effective July 1, 2020, the Board cannot adjust the employer rate by more than 1% in a fiscal year, and the increase to the contribution rate above the 8.25% base contribution rate cannot exceed 12% for a maximum of 20.25%. The Board has limited authority to adjust state contribution rates annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation associated with the 1990 benefit structure. The Board cannot increase the rate by more than 0.50% in a fiscal year, and if there is no unfunded actuarial obligation, the contribution rate imposed to pay for the 1990 benefit structure would be reduced to 0%.

The total employer contribution rate will remain at 19.100% of creditable compensation for the 2021-22 fiscal year. However, the California Legislature and the Governor, through the adoption of the 2020 Budget Act, repurposed previous supplemental contributions intended to reduce the employers' unfunded actuarial obligation to provide additional short-term rate relief. The employers' contribution rate has been reduced by 2.95% for fiscal year 2020-21 and by 2.18% for fiscal year 2021-22. As a result, the effective total employer contribution rate was equal to 16.15% of creditable compensation for the 2020-21 fiscal year and 16.92% of creditable compensation for the 2021-22 fiscal year. Effective with the 2021-22 fiscal year, the board will have limited authority to adjust the contribution rate to amortize the remaining unfunded actuarial obligation by the 2046 deadline.

For the year ended June 30, 2022, the contributions to the CalSTRS' TRF amounted to \$563.9 million.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Notes to Basic Financial Statements

Year Ended June 30, 2022

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a net pension liability of \$2.7 billion for its proportionate share of the CalSTRS net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the 2020-21 fiscal year employer contributions calculated by CalSTRS with consideration given to separately financed and irregular employer contributions relative to the projected contributions of all participating employer and nonemployer contributing entities. At June 30, 2021, the District's proportion rate was 5.568%.

For the year ended June 30, 2022, the District recognized pension expense of \$517.9 million. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (in thousands):

	CalSTRS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 6,048	\$ 266,498
Difference between projected and actual earnings	242,324	2,251,329
Change of assumption	342,673	—
Change in NPL proportion	230,123	138,705
Change in proportion of deferred outflow	59,911	—
Change in proportion of deferred inflow	—	42,431
Difference in contribution	12,712	77,231
District contributions subsequent to the measurement date	563,921	—
Total	<u>\$ 1,457,712</u>	<u>\$ 2,776,194</u>

The \$563.9 million reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in future pension expense as follows:

	CalSTRS
Year ended June 30	Deferred Outflows (Inflows) of Resources
2023	\$ (444,100)
2024	(361,527)
2025	(495,117)
2026	(553,189)

Actuarial Methods and Assumptions

The total pension liability for the CalSTRS' TRF was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Valuation date	June 30, 2020
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Investment rate of return*	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%
Post-retirement benefit increases	2.00% simple for defined benefit (annually) maintain 85% purchasing power level for defined benefit not applicable for Defined Benefit Supplement

*Net of investment expenses, but gross of administrative expenses.

Discount Rate

The discount rate used to measure the total pension liability of the CalSTRS' TRF was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming that contributions and benefit payments and administrative expenses occur mid year. Based on those assumptions, the CalSTRS' TRF fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS' general investment consultants as inputs to the process. The actuarial investment rate of return assumption was adopted by the Board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2021, are summarized in the following table:

Asset Class	CalSTRS	
	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Public equity	42.00 %	4.80 %
Real estate	15.00	3.60
Private equity	13.00	6.30
Fixed income	12.00	1.30
Risk mitigating strategies	10.00	1.80
Inflation sensitive	6.00	3.30
Cash/liquidity	2.00	(0.40)
	100.00 %	

* 20-year average

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is seven years as of June 30, 2021. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10%) or 1-percentage-point higher (8.10%) than the current rate (in thousands):

	CalSTRS		
	1.00% Decrease (6.10%)	Current Discount Rate (7.10%)	1.00% Increase (8.10%)
District's proportionate share of the net pension liability	\$ 5,158,084	\$ 2,651,352	\$ 355,851

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report. Copies of the CalSTRS annual financial report may be obtained from California State Teachers' Retirement System, P.O. Box 15275, Sacramento, CA 95851-0275.

Payable to the Pension Plan

The District's contribution for all members to the CalSTRS' TRF for the fiscal year ended June 30, 2022, was in accordance with the required contribution rate calculated by the CalSTRS actuary. Hence, no payable to the pension plan is recognized for the fiscal year ended June 30, 2022.

(c) *Public Agency Retirement System (PARS)*

Plan Description

The Omnibus Budget Reconciliation Act of 1990 requires state and local public agencies to provide a retirement plan for all employees not covered under existing employer pension plans and/or Social Security. These employees are primarily part-time, seasonal, and temporary employees (PSTs). This Act also requires that contributions for PSTs be vested immediately and permits any split of the minimum contributions between employee and employer.

On July 1, 1992, the District joined the PARS, a multiple employer retirement trust established by a coalition of public employers. The plan covers the District's part-time, seasonal, temporary, and other employees not covered under CalPERS or CalSTRS, but whose salaries would otherwise be subject to Social Security tax. As of June 30, 2022, there are 51,707 District employees covered under PARS.

Benefit terms and other requirements are established by District management based on agreements with various bargaining units. PARS is a defined contribution qualified retirement plan under Section 401 (a) of the Internal Revenue Code.

The minimum total contribution is 7.50% of employees' salaries, of which the District and the employees contribute 3.75% each. For the year ended June 30, 2022, the District recognized pension expense of \$6.9 million. The District does not have any forfeited amounts.

The District's contributions for all members for the fiscal years ended June 30, 2022, 2021, and 2020 were in accordance with the required contributions.

Employees are vested 100% in both employer and employee contributions from the date of membership. When separated from employment, all employees can choose to receive their funds in lump sum or leave it on deposit until the mandatory age of 72 when they must get a distribution.

Postemployment Benefits – Health and Welfare for Retirees

Plan Description

The District contributes to an agent multiple-employer plan. The plan provides other postemployment health care benefits in accordance with collective bargaining unit agreements and Board rules. Certificated and classified employees who retire from the District receiving a CalSTRS/CalPERS retirement allowance (for either age or disability) may be eligible to continue coverage under the -District sponsored hospital/medical, dental, and vision plans which cover both active and retired members and their eligible dependents. The following are the eligibility requirements:

- a. Those hired prior to March 11, 1984, must have served a minimum of five consecutive qualifying years immediately prior to retirement.
- b. Those hired from March 11, 1984, through June 30, 1987, must have served a minimum of 10 consecutive qualifying years immediately prior to retirement.

- c. Those hired from July 1, 1987, through May 31, 1992, must have served a minimum of 15 consecutive qualifying years immediately prior to retirement, or served 10 consecutive qualifying years immediately prior to retirement plus an additional previous 10 years which are not consecutive.
- d. Those hired from June 1, 1992, through February 28, 2007, must have at least 80 years combined total of qualifying service and age. For those employees that have a break in service, this must include 10 consecutive years immediately prior to retirement.
- e. Those hired from March 1, 2007, through March 31, 2009, must have at least 80 years combined total of qualifying service and age. In addition, the employee must have 15 consecutive years of qualifying service immediately prior to retirement.
- f. Those hired on or after April 1, 2009, except School Police, must have at least 85 years combined total of qualifying service and age. In addition, the employee must have a minimum of 25 consecutive years of qualifying service immediately prior to retirement.
- g. School Police (sworn personnel) hired on or after April 1, 2009, must have at least 80 years combined total of qualifying service and age. In addition, the employee must have a minimum of 20 consecutive years of qualifying service immediately prior to retirement.
- h. Associated Administrators of Los Angeles (AALA) Certificated employees, Service Employees International Union (SEIU) hired on or after July 1, 2018, and California School Employees Association (CSEA) members hired on or after September 1, 2018, must have at least 87 years combined total of qualifying service and age. In addition, the employee must have a minimum of 30 consecutive years of qualifying service immediately prior to retirement.

Qualifying years of service consist of school years in which an employee was in “paid status” for at least 100 full-time days and eligible for District-sponsored health care benefits.

To receive retiree health care benefits, an individual must:

- a. Be eligible for active health care benefits at the date of retirement.
- b. Retire in accordance with the eligibility rules of the applicable retirement system (CalSTRS or CalPERS).
- c. Receive a monthly pension payment from the state retirement system (CalSTRS or CalPERS).
- d. Comply with the Medicare requirements of the District plans. Lack of Medicare does not impact dental or vision coverage.

Eligible dependents are also covered for the life of the retiree. Upon the retiree’s death, eligible dependents may continue coverage under the plan but will generally have to pay 100% of premium and plan costs.

Employees Covered

As of June 30, 2022, actuarial valuation, the following current and former employees were covered by the benefit terms under the District's OPEB Plan:

Active employees	58,886
Inactive employees or beneficiaries currently receiving benefits	39,111
Inactive employees entitled to, but not yet receiving benefits	<u>221</u>
Total	<u><u>98,218</u></u>

Contributions

The District's contribution obligation for the fiscal year for the health and welfare benefits of District personnel, including the cost of term life insurance coverage and employee assistance for active employees and coverage under health plans for dependents and retirees, generally is subject to an aggregate contribution limit. Determination of this fiscal year contribution obligation limit occurs through discussions with the relevant collective bargaining units and recommendation by the Districtwide Health and Welfare Committee, and is subject to approval by the Board of Education.

Moreover, the District established in fiscal year 2013-14 an irrevocable other postemployment benefits (OPEB) trust with CalPERS – California Employers' Retiree Benefit Trust (CERBT) to address its fiscal obligation in relation to its OPEB liability. Contributions to the OPEB trust will be calculated annually and are governed by the District's Budget and Finance Policy wherein such contributions will be subject to maintaining an Unrestricted General Fund balance of 5.00% of the unrestricted revenue.

Detailed information about the CERBT is available in the separately issued CalPERS financial reports. Copies of the CalPERS annual financial report may be obtained from CalPERS Fiscal Services Division, P.O. Box 942703, Sacramento, CA 94229-2703, or by calling (888) CalPERS (225-7377).

For fiscal year 2021-22, the District contributed a total of \$231.1 million to the OPEB Plan.

Net OPEB Liability

The District's net OPEB liability of \$10.2 billion at June 30, 2022, is measured as the total OPEB liability, less the OPEB plan's fiduciary net position. All information provided is based on the census data, actuarial assumptions, and plan provisions used in the June 30, 2021, actuarial valuation report (dated March 2022). The total OPEB liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions:

Valuation date	July 1, 2021
Measurement date	June 30, 2021
Actuarial cost method	Entry Age Normal Cost
Discount rate	2.20%
Payroll growth	2.75% per annum
Salary increases	2000-2019 CalPERS Experience Study
Investment rate of return	7.00%
Mortality rate	Based on the Pub-2010 headcount-weighted tables for general employees, teachers and safety employees, with generational future improvement scale MP-2021
Pre-retirement turnover ¹	Turnover rates used in the most recent CalSTRS valuation and developed in the 2000-2019 CalPERS Experience Study, as applicable.
Healthcare trend rate	Non-Medicare Advantage Plans Pre-65 [6.66% - 4.50%]; Post 65 [9.43% - 4.50%] Medicare Advantage Plans Post 65 Kaiser [7.66% - 4.50%]; Anthem PPO [10.88% - 4.50%]; Health Net/Anthem EPO [7.66% - 4.50%] Dental & Vision - 5.00%

⁽¹⁾The Experience Study reports may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

Changes of Assumptions

During the measurement period ended June 30, 2021, the following assumptions were changed from the prior valuation:

1. Discount rate was changed from 2.30% as of 7/1/2020 to 2.20% as of 7/1/2021.
2. Healthcare Cost Trends – details of the rates are shown above.
3. Mortality improvement was updated from scale MP-2019 to scale MP-2021.
4. Turnover rates, retirement rates, disability and salary scale were updated per the most recent CalPERS experience study and CalSTRS valuation.
5. Expected claims were updated to reflect actual 2021 and 2022 premium rates.
6. Participation assumption was updated from 100% to 95% to better reflect anticipated experience.

Discount Rate

The discount rate is based on a single equivalent rate that reflects a blend of expected return on assets during the period such that assets are projected to be sufficient to pay benefits of current participants; and 20-year municipal bond yields/index for periods beyond the depletion of the assets.

Based on the District's current funding policy, projected cash flows, and the assumed asset return, the plan assets are projected to be depleted in fiscal year ending June 30, 2030. This results in a single equivalent rate of 2.2% (rounded down to 10 basis points) as of July 1, 2021, which reflects the assumed asset return until asset depletion and municipal bond rates thereafter. The municipal bond rate is based on the Bond Buyer General Obligation 20-Bond Municipal Bond Index and the rate was 2.16% as of July 1, 2021.

The long-term expected rate of return on OPEB plan investments was based on CalPERS' expected return for California Employers' Retirement Benefit Trust Strategy 1.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset class	Assumed asset allocation	Long-Term Geometric Expected Real Rate of Return ^(a)	Real return years 11+ ^(b)
Global equity	59.00%	4.80%	5.98%
Global debt securities	25.00	1.10	2.62
Inflation assets	5.00	0.25	1.46
REITs	8.00	3.20	5.00
Commodities	3.00	1.50	2.87
Total	100.00%		

^(a) An expected inflation of 2.00% used for this period.

^(b) An expected inflation of 2.92% used for this period.

Changes in the OPEB Liability

The changes in the net OPEB liability for the plan are as follows (in thousands):

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a-b)
Beginning Balance, June 30, 2021 (Based on 06/30/2020 Measurement Date)	\$ 11,488,950	\$ 425,989	\$ 11,062,961
Changes recognized for the fiscal year			
Service cost	437,026	—	437,026
Interest on the total OPEB liability	271,654	—	271,654
Changes of assumptions	(93,876)	—	(93,876)
Differences between expected and actual experience	(1,143,508)	—	(1,143,508)
Benefit payments	(231,192)	(231,192)	—
Contributions – employer	—	231,192	(231,192)
Net investment income	—	117,080	(117,080)
Other expenses – administrative expense	—	(240)	240
Net changes	(759,896)	116,840	(876,736)
Ending Balance, June 30, 2022 (Based on 06/30/2021 Measurement Date)	\$ 10,729,054	\$ 542,829	\$ 10,186,225

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following table illustrates the impact of interest rate sensitivity on the Net OPEB Liability of the District if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate for fiscal year ended June 30, 2022 (in thousands):

	1.00% Decrease (1.20%)	Current Discount Rate (2.20%)	1.00% Increase (3.20%)
Net OPEB liability	\$ 12,065,352	\$ 10,186,225	\$ 8,674,930

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current rate, for measurement period ended June 30, 2022 (in thousands):

	1.00% Decrease	Trend Rate	1.00% Increase
Net OPEB liability	\$ 8,358,936	\$ 10,186,225	\$ 12,589,684

LOS ANGELES UNIFIED SCHOOL DISTRICT

Notes to Basic Financial Statements

Year Ended June 30, 2022

OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the District recognized a decrease in OPEB expense of \$220.2 million. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual earnings on OPEB plan investments	\$ 11,702	\$ 69,152
Changes of assumptions	1,512,512	2,184,449
Difference between expected and actual experience	—	1,681,216
District contributions subsequent to the measurement date	231,063	—
Total	<u>\$ 1,755,277</u>	<u>\$ 3,934,817</u>

The table below lists the amortization bases included in the deferred outflows/inflows as of June 30, 2022 (in thousands):

Date Established	Type of Base	Period		Balance		Annual Amortization
		Original	Remaining	Original	Remaining	
6/30/2021	Liability (gain)/loss	7.78	6.78	\$ (1,143,508)	\$ (996,527)	\$ (146,981)
6/30/2021	Asset (gain)/loss	5.00	4.00	(86,000)	(68,800)	(17,200)
6/30/2021	Assumptions	7.78	6.78	(93,876)	(81,809)	(12,066)
6/30/2020	Asset (gain)/loss	5.00	3.00	16,664	9,998	3,333
6/30/2020	Assumptions	7.16	5.16	2,098,757	1,512,512	293,122
6/30/2019	Liability (gain)/loss	7.25	4.25	(1,167,998)	(684,689)	(161,103)
6/30/2019	Asset (gain)/loss	5.00	2.00	4,258	1,703	852
6/30/2019	Assumptions	7.25	4.25	(1,965,158)	(1,151,989)	(271,056)
6/30/2018	Asset (gain)/loss	5.00	1.00	(1,759)	(352)	(352)
6/30/2018	Assumptions	7.33	3.33	(580,167)	(263,568)	(79,150)
6/30/2017	Asset (gain)/loss	5.00	—	(7,587)	—	(1,517)
6/30/2017	Assumptions	7.50	2.50	(2,061,247)	(687,082)	(274,833)
	Total charges				<u>\$ (2,410,603)</u>	<u>\$ (666,951)</u>

The \$231.1 million reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023.

Amounts recognized in the deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the OPEB expense as follows (in thousands):

<u>Year ended June 30</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2023	\$ (665,433)
2024	(665,082)
2025	(528,517)
2026	(341,403)
2027	26,036
Thereafter	(236,204)

(10) Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; job-related illness or injury to employees; and natural disasters. The District has established several self-insurance funds (Internal Service Funds) as follows: the Workers' Compensation Self-Insurance Fund, the Liability Self-Insurance Fund, and the Health and Welfare Benefits Fund. These funds account for the uninsured risk of loss and pay for insurance premiums, management fees, and related expenses. The District is self-insured for its Workers' Compensation Insurance Program and partially self-insured for the Health and Welfare and Liability Insurance Programs. Premium payments to Health Maintenance Organizations for medical benefits and to outside carriers for vision services, dental services, and optional life insurance are paid out of the Health and Welfare Benefits Fund.

Excess insurance has been purchased for physical property loss damages, which provides \$500.0 million limit above a \$1.0 million self-insured retention. Excess insurance has been purchased for general liability, which currently provides \$35.0 million limit above a \$5.0 million self-insurance retention. No settlements exceeded insurance coverage in the last five fiscal years that ended June 30, 2022.

The District has implemented an Owner Controlled Insurance Program (OCIP) covering new construction and renovation projects funded by school bonds. Under an OCIP, the District provides general liability and workers' compensation insurance coverage for construction contractors. Because contractors remove insurance costs from their bids, potential savings accrue to the District. Under the District's OCIP program, workers' compensation coverage with statutory limits and primary general liability and excess liability coverage with limits of \$102.0 million have been underwritten by six major insurance carriers.

The District has also purchased contractors' pollution liability insurance coverage for the construction program. The policy protects contractors and the District from losses resulting from pollution liability related incidents occurring during construction. The policy provides optional coverage to ensure that site cleanup cost overruns are not borne by the District. The limits of coverage on the cleanup cost-cap policy are variable by specific project. The total limit available on the other policies is \$50.0 million.

Liabilities for loss and loss adjustment expenses under school operations workers' compensation and general liability are based on the estimated present value of the ultimate cost of settling the claims including the accumulation of estimates for losses reported prior to the balance sheet date, estimates of losses incurred but not reported, and estimates of expenses for investigating and adjusting reported and unreported losses. Such liabilities are estimates of the future expected settlements and are based upon analysis of historical patterns of the number of incurred claims and their values. Individual reserves are continuously monitored and reviewed and as settlements are made, or reserves adjusted, differences are reflected in current operations.

As of June 30, 2022, the discount rate increased to 2.5% from 1.0% as of June 30, 2021. The amount of the total claims liabilities recorded for health and welfare, workers' compensation, and liability self-insurance was \$725.1 million. Changes in the reported liabilities since July 1, 2020, are summarized as follows (in thousands):

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2021-2022				
Health and welfare benefits	\$ 21,044	\$ 254,299	\$ (252,036)	\$ 23,307
Workers' compensation self-insurance	403,645	52,406	(72,601)	383,450
Liability self-insurance	185,152	170,413	(37,235)	318,330
Total	<u>\$ 609,841</u>	<u>\$ 477,118</u>	<u>\$ (361,872)</u>	<u>\$ 725,087</u>
2020-2021				
Health and welfare benefits	\$ 19,924	\$ 238,175	\$ (237,055)	\$ 21,044
Workers' compensation self-insurance	479,992	3,069	(79,416)	403,645
Liability self-insurance	170,680	26,231	(11,759)	185,152
Total	<u>\$ 670,596</u>	<u>\$ 267,475</u>	<u>\$ (328,230)</u>	<u>\$ 609,841</u>

(11) Certificates of Participation

The District has entered into Certificates of Participation (COPs) for the acquisition of the new administration building, warehouse, school sites, relocatable classroom buildings, furniture and equipment; modernization, rehabilitation and repair of certain facilities; replacement of the legacy financial and procurement systems; and automation of certain business processes. The COPs outstanding as of June 30, 2022, are as follows (in thousands):

COP Issue	Sale Date	Original Principal	Outstanding	Interest Rates to Maturity		Final Maturity
		Amount	June 30, 2022	Min	Max	
2012A Refunding Headquarters Building Projects	6/12/2012	\$ 87,845	\$ 25,555	3.750	5.000	2031
2012B Refunding Headquarters Building Projects	6/12/2012	72,345	68,830	3.000	5.000	2031
2020A Refunding	10/27/2020	28,390	26,325	2.250	5.000	2034
			<u>\$ 120,710 *</u>			

* The total amount shown above excludes net unamortized premium of \$6.9 million.

(12) Long-Term Obligations

The following is a summary of changes in long-term obligations for the year ended June 30, 2022 (in thousands):

	Restated Balance			Other	Balance,	Due Within	Interest
	July 1, 2021	Additions	Deductions	Changes**	June 30, 2022	One Year	Expense
General Obligation Bonds*	\$ 11,768,846	\$ 542,995	\$ 637,490	\$ (62,350)	\$ 11,612,001	\$ 664,627	\$ 388,987
Certificates of Participation (Note 11)*	139,517	—	10,260	(1,646)	127,611	12,134	4,423
Lease obligations ***	75	61,931	4,632	—	57,374	3,915	1,074
Liability for compensated absences	108,286	90,670	112,234	—	86,722	5,184	—
Liability for other employee benefits	33,671	—	4,077	—	29,594	3,324	—
Self-Insurance claims (Note 10)	609,841	477,118	361,872	—	725,087	358,021	—
Total	<u>\$ 12,660,236</u>	<u>\$ 1,172,714</u>	<u>\$ 1,130,565</u>	<u>\$ (63,996)</u>	<u>\$ 12,638,389</u>	<u>\$ 1,047,205</u>	<u>\$ 394,484</u>

* The amounts shown above include unamortized premiums and discounts.

** Premium on bonds and premium and discount amortization.

*** Due to adoption of GASB No. 87, the beginning balance is restated. Refer to Note 1 (q) for further details.

Future annual payments on long-term debt obligations are as follows (in thousands):

Year	General Obligation Bonds		Certificates of Participation		Total	
Ending June 30	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 532,750	\$ 521,326	\$ 10,700	\$ 5,598	\$ 543,450	\$ 526,924
2024	566,060	494,549	10,485	5,075	576,545	499,624
2025	574,705	466,330	10,410	4,561	585,115	470,891
2026	878,845	434,765	11,140	4,031	889,985	438,796
2027	915,075	410,062	11,680	3,472	926,755	413,534
2028-2032	2,987,660	1,491,898	61,750	8,382	3,049,410	1,500,280
2033-2037	2,628,935	620,296	4,545	208	2,633,480	620,504
2038-2042	1,060,290	240,258	—	—	1,060,290	240,258
2043-2047	625,740	43,587	—	—	625,740	43,587
	<u>\$ 10,770,060</u>	<u>\$ 4,723,071</u>	<u>\$ 120,710</u>	<u>\$ 31,327</u>	<u>\$ 10,890,770</u>	<u>\$ 4,754,398</u>

The General Obligation (GO) Bonds outstanding balance as of June 30, 2022, consists of the following (in thousands):

Bond Issue	Sale Date	Original Principal Amount	Outstanding June 30, 2022	Interest Rates to Maturity		Final Maturity
				Min	Max	
KRY (2009-BAB) ^(a)	10/15/2009	\$ 1,369,800	\$ 1,369,800	5.750%	5.750%	2034
Election of 2005, H (2009)	10/15/2009	318,800	318,800	1.540	1.540	2025
RY (2010-BAB) ^(a)	3/4/2010	1,250,585	1,250,585	6.758	6.758	2034
Election of 2005, J-1 (2010) ^(c)	5/6/2010	190,195	190,195 ^(b)	5.981	5.981	2027
Election of 2005, J-2 (2010) ^(c)	5/6/2010	100,000	100,000 ^(b)	5.720	5.720	2027
2011A-1 Refunding	11/1/2011	206,735	27,435	5.000	5.000	2023
2012A Refunding	5/8/2012	156,000	17,090	2.000	5.000	2022
2014A Refunding	6/26/2014	196,850	20,480	5.000	5.000	2022
2014B Refunding	6/26/2014	323,170	100,155	5.000	5.000	2026
2014C Refunding	6/26/2014	948,795	713,850	3.000	5.000	2031
2014D Refunding	6/26/2014	153,385	95,430	5.000	5.000	2030
2015A Refunding	5/28/2015	326,045	164,550	5.000	5.000	2025
Election of 2008, A (2016)	4/5/2016	648,955	359,570	3.500	5.000	2040
2016A Refunding	4/5/2016	577,400	238,230	5.000	5.000	2030
2016B Refunding	9/15/2016	500,855	498,240	2.000	5.000	2032
2017A Refunding	5/25/2017	1,080,830	1,031,175	2.000	5.000	2027
Election of 2005, Series M-1 (2018)	3/8/2018	117,005	108,220	3.000	5.250	2042
Election of 2008, Series B-1 (2018)	3/8/2018	1,085,440	1,007,820	4.000	5.250	2042
2019A Refunding	5/29/2019	594,605	516,045	3.000	5.000	2034
Series RYQ (2020)	4/30/2020	942,940	784,650	4.000	5.000	2044
2020A Refunding	10/6/2020	302,000	291,455	3.000	5.000	2033
Measure Q, Series C (2020)	11/10/2020	1,057,060	893,005	3.000	5.000	2045
2021A Refunding	4/29/2021	196,310	192,000	4.000	5.000	2032
Series RYRR (2021)	11/10/2021	494,140	432,425	2.625	5.000	2046
2021B Refunding	11/10/2021	48,855	48,855	0.408	1.888	2028
			<u>\$ 10,770,060</u> *			

* The total amount shown above excludes unamortized premium and discount of \$841.9 million.

(a) Issued under Build America Bonds (BABs), a taxable bond program for which the federal government initially subsidized 35% of the interest cost.

(b) Includes accumulated set-aside deposits for Qualified School Construction Bonds totaling \$225.2 million representing \$111.2 million for Election of 2005, H (2009) (Tax Credit Bonds) and \$114.0 million for Election of 2005, J-1 and J-2 (2010) (Federally Taxable Direct Subsidy Bonds).

(c) Issued as qualified school construction bonds, a taxable bond program in which the federal government initially subsidized interest as if such bonds bore interest at the applicable federal rate for such bonds of 5.72% per annum.

On October 27, 2021, the District issued \$494.1 million of new money General Obligation Bonds, Series RYRR (Dedicated Unlimited Ad Valorem Property Tax Bonds), and \$48.9 million of 2021 General Obligation Refunding Bonds, Series B (Federally Taxable, Dedicated Unlimited *Ad Valorem* Property Tax Bonds) to refund the outstanding General Obligation Refunding Bonds, Series A (2012) that had an outstanding par amount of \$46.37 million. The new money and refunding bonds received ratings of “AA+” from Fitch with a Stable Outlook, “AAA” from KBRA with a Stable Outlook, and “Aa3” from Moody’s with a Stable Outlook. In conjunction with this bond sale, Fitch revised its Rating Outlook to Stable from Negative. The new money bonds were issued to finance school modernization and IT projects. The refunding generated net present value savings of \$5.66 million or 12.21% of the refunded bonds.

The arbitrage payable balance reflects amounts due to the United States Treasury in order to comply with Internal Revenue Code Section 148(f). When the District issues tax-exempt debt, Internal Revenue Service (IRS) regulations limit the yield that the District can earn on the bond proceeds. If the District earns an amount in excess of the bond yield and does not qualify for a spending exception, the District must remit the

excess earnings to the United States Treasury. Payments equal to 90% of the calculated excess earnings are due on each fifth anniversary of a bond's issuance date. When a bond issue is retired, all of the remaining excess earnings must be remitted. As of June 30, 2022, there was no positive arbitrage rebate or yield restriction liability accrued.

Debt Liquidation

Payments on the General Obligation Bonds and Certificates of Participation are made through the debt service funds. The employee benefits liability for retirement bonus are all paid out of the General Fund, while the compensated absences portion are liquidated from different governmental funds and proprietary funds. In fiscal year 2022, approximately 93% of compensated absences has been paid by the General Fund and 7% by the District Bonds Fund.

The self-insurance claims and other postemployment benefits are generally liquidated through the internal service funds, which finance the payment of those claims and benefits by charging user funds. The General Fund assumes 100% of liability self-insurance claims. For workers' compensation and health benefit claims, including retiree health benefits, the General Fund currently bears approximately 89% of the cost, the Cafeteria Fund carries 6%; and the Child Development Fund carries 3%; no other individual fund is charged more than 3% of the total amount.

(13) Leases

Lessee: The District is a lessee for noncancellable leases of building, air monitoring space, and equipment. The District recognizes lease liability and intangible right-to-use lease asset in the government-wide financial statements.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payment made at or before the lease commencement date, plus certain indirect costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines: (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The District is a lessor for noncancellable leases of building. The District recognizes a lease receivable and deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, The District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The District uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

The District as Lessee

The District, as a lessee, has entered into lease agreements involving building spaces, parking lots, antenna spaces, and computer equipment. A total initial lease liability was recorded in the amount of \$62.0 million. As of June 30, 2022, the total value of the lease liability was \$57.4 million. As of June 30, 2022, the total value of the right-to-use asset was recorded at a cost of \$62.0 million with accumulated amortization of \$5.2 million.

The future lease payments under lease agreements are as follows (in thousands):

Year Ending June 30	Principal	Interest	Total
2023	\$ 3,915	\$ 1,043	\$ 4,958
2024	3,197	1,012	4,209
2025	3,177	980	4,157
2026	947	957	1,904
2027	394	949	1,343
2028 - 2032	2,233	4,612	6,845
2033 - 2037	2,503	4,366	6,869
2038 - 2042	2,776	4,094	6,870
2043 - 2047	3,078	3,791	6,869
2048 - 2052	3,414	3,456	6,870
2053 - 2057	3,786	3,084	6,870
2058 - 2062	4,198	2,671	6,869
2063 - 2067	4,655	2,214	6,869
2068 - 2072	5,163	1,707	6,870
2073 - 2077	5,725	1,144	6,869
2077 - 2082	6,349	521	6,870
2083 - 2084	1,864	25	1,889
	<u>\$ 57,374</u>	<u>\$ 36,626</u>	<u>\$ 94,000</u>

The District as Lessor

The District, as a lessor, has entered into lease agreements involving building spaces, office spaces, and parking lots. A total initial lease receivable was recorded in the amount of \$15.0 million. The District recognized the total of \$1.2 million in lease revenue and \$0.3 million in interest revenue during the fiscal year 2021-2022. Also, the District has a deferred inflow of resources associated with leases that will be recognized over the lease term. As of June 30, 2022, the balance of the deferred inflow of resources was \$13.7 million.

(14) Interfund Transfers

Interfund transfers are eliminated on the government-wide statement of activities but are reported on the fund financial statements. These consist of transfers for exchange of services or reimbursement of expenditures. In addition, interfund transactions are also made to move revenue collected in one fund to another fund where the resources are spent or accounted for, in accordance with budgetary authorization through which resources are to be expended. Transfers between funds for the year ended June 30, 2022, were as follows (in thousands):

From	To	Purpose	Amount
General Fund	Adult Education Fund	Transfer of balance	\$ 36
General Fund	Child Development Fund	Transfer of balance	877
General Fund	Building Fund – Measure R	Reimbursement of capital expenditures	175
General Fund	Building Fund – Measure Q	Reimbursement of capital expenditures	51
General Fund	Capital Services Fund	Debt Service	13,265
Adult Education Fund	General Fund	Reimbursement of expenditures	22
Building Fund	Building Fund – Measure Q	Reimbursement of capital expenditures	7
Building Fund – Measure R	General Fund	Reimbursement of capital expenditures	1,380
Building Fund – Measure R	Building Fund – Measure K	Reimbursement of capital expenditures	4,891
Building Fund – Measure R	Building Fund – Measure Y	Reimbursement of capital expenditures	222
Building Fund – Measure R	Building Fund – Measure Q	Reimbursement of capital expenditures	56,962
Building Fund – Measure R	County School Facilities - Prop 47	Reimbursement of capital expenditures	64
Building Fund – Measure R	Special Reserve Fund	Reimbursement of capital expenditures	82
Building Fund – Bond Proceeds	Building Fund – Measure R	Reimbursement of capital expenditures	61
Building Fund – Bond Proceeds	Building Fund – Measure Q	Reimbursement of capital expenditures	1,925
Building Fund – Bond Proceeds	County School Facilities - Prop 47	Reimbursement of capital expenditures	2
Building Fund – Measure K	Building Fund – Measure R	Reimbursement of capital expenditures	446
Building Fund – Measure K	Building Fund – Measure Y	Reimbursement of capital expenditures	10
Building Fund – Measure K	Building Fund – Measure Q	Reimbursement of capital expenditures	52
Building Fund – Measure K	County School Facilities - Prop 47	Reimbursement of capital expenditures	76
Building Fund – Measure RR	Building Fund – Measure R	Reimbursement of capital expenditures	125
Building Fund – Measure RR	Building Fund – Measure Q	Reimbursement of capital expenditures	3,061
Building Fund – Measure Y	General Fund	Reimbursement of capital expenditures	99
Building Fund – Measure Y	Building Fund – Measure R	Reimbursement of capital expenditures	235
Building Fund – Measure Y	Building Fund – Measure K	Reimbursement of capital expenditures	90
Building Fund – Measure Y	Building Fund – Measure Q	Reimbursement of capital expenditures	27,992
Building Fund – Measure Y	County School Facilities - Prop 47	Reimbursement of capital expenditures	370
Building Fund – Measure Q	General Fund	Reimbursement of capital expenditures	72
Building Fund – Measure Q	Building Fund – Measure R	Reimbursement of capital expenditures	575
Building Fund – Measure Q	Building Fund – Measure K	Reimbursement of capital expenditures	24
Building Fund – Measure Q	Building Fund – Measure Y	Reimbursement of capital expenditures	24
Building Fund – Measure Q	Special Reserve Fund	Reimbursement of capital expenditures	1,622
Capital Facilities Fund	Building Fund – Measure R	Reimbursement of capital expenditures	150
Capital Facilities Fund	Building Fund – Measure K	Reimbursement of capital expenditures	81
Capital Facilities Fund	Building Fund – Measure Y	Reimbursement of capital expenditures	6
Capital Facilities Fund	Building Fund – Measure Q	Reimbursement of capital expenditures	54,064
Capital Facilities Fund	Special Reserve Fund	Reimbursement of capital expenditures	4
County School Facilities - Prop 47	Building Fund – Measure R	Reimbursement of capital expenditures	4,354
County School Facilities - Prop 47	Building Fund – Measure K	Reimbursement of capital expenditures	18,034
County School Facilities - Prop 47	Building Fund – Measure Y	Reimbursement of capital expenditures	1,593
County School Facilities - Prop 47	Building Fund – Measure Q	Reimbursement of capital expenditures	56,607
County School Facilities - Prop 47	Capital Facilities Fund	Reimbursement of capital expenditures	244
Special Reserve Fund – CRA	General Fund	Reimbursement of capital expenditures	45,000
Special Reserve Fund	Building Fund – Measure R	Reimbursement of capital expenditures	452
Special Reserve Fund	Building Bond Proceeds	Reimbursement of capital expenditures	5
Special Reserve Fund	Building Fund – Measure Y	Reimbursement of capital expenditures	786
Special Reserve Fund	Building Fund – Measure Q	Reimbursement of capital expenditures	12,479
Total			<u>\$ 308,754</u>

(15) Fund Equity

The following is a summary of non-spendable, restricted, assigned, and unassigned fund balances at June 30, 2022 (in thousands):

	<u>General</u>	<u>District Bonds</u>	<u>Bond Interest and Redemption</u>	<u>Other Governmental</u>
Nonspendable:				
Revolving cash and imprest funds	\$ 2,882	\$ 415	\$ —	\$ 17
Inventories	32,981	—	—	18,632
Prepays	12,159	101	—	50
Total Nonspendable Balances	<u>48,022</u>	<u>516</u>	<u>—</u>	<u>18,699</u>
Restricted for:				
Child Nutrition: School Programs	—	—	—	118,195
Child Development: Corona Virus Response	—	—	—	5,874
FEMA Public Assistance Funds	3	—	—	2,252
A-G Completion Improvement Grant	34,450	—	—	—
Educator Effectiveness	110,889	—	—	—
Special Education	52,696	—	—	—
Classified Employee Professional Development Block Grant	3,049	—	—	—
State School Facilities Projects	—	—	—	183,548
State School Building Lease	—	—	—	5,734
Capital Facilities	—	—	—	67,414
Child Nutrition: Kitchen Infrastructure	15,310	—	—	—
Debt Service Reserve	—	—	1,174,108	—
District Bonds	—	1,314,621	—	—
Expanded Learning Opportunities Program	232,414	—	—	—
Expanded Learning Opportunities Grant	21,904	—	—	—
Other Federal	6,177	—	—	—
Other Local	17,909	—	—	—
Other State	49,531	—	—	—
Adult Education	—	—	—	39,904
Special Reserve - Others	—	—	—	69,896
Student Activity Funds	—	—	—	44,588
Tax Override	—	—	—	404
Special Reserve - Community Redevelopment Agency	—	—	—	106,664
Capital Services	—	—	—	12,978
Total Restricted Balances	<u>544,332</u>	<u>1,314,621</u>	<u>1,174,108</u>	<u>657,451</u>
Assigned to:				
Assigned to subsequent year expenditures	1,595,952	—	—	18,757
Unassigned:				
Reserved for economic uncertainties	199,860	—	—	—
Unassigned	940,157	—	—	(15,374)
Total Fund Balances	<u>\$ 3,328,323</u>	<u>\$ 1,315,137</u>	<u>\$ 1,174,108</u>	<u>\$ 679,533</u>

Non-spendable fund balances represent amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted fund balances represent amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed fund balances represent amounts that can be used only for specific purposes determined by a formal action of the governing board through the adoption of a resolution. The governing board is the highest level of decision-making authority for the District. These committed amounts cannot be used for any other purpose unless the governing board removes or changes the specific use through formal action. Governing board action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30. The amount which will be committed can be determined subsequently but prior to the release of the District's financial statements.

Assigned fund balances represent amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The District's adopted policy delegates the authority to assign amounts for specific purposes to the Superintendent, or designated executive committee.

Unassigned fund balances represent all other spendable amounts.

General Fund is the only fund that reports a positive unassigned fund balance, as it is not appropriate to report a positive unassigned fund balance in other governmental funds except where expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned for those purposes. In such case, a negative unassigned fund balance may be reported.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers assigned amounts to be reduced first, before the unassigned amounts.

Minimum Fund Balance Policy

As part of the Budget and Finance Policy, the governing board has adopted a minimum fund balance policy for the General Fund in order to avoid the need for service level reductions in the event that an economic downturn causes revenues to be substantially lower than what was budgeted. The policy requires the District to maintain a reserve for economic uncertainty consisting of unassigned amounts equal to at least 2% of total General Fund expenditures and other financing uses. In the event that the District must expend all or part of this reserve, the District will identify and implement a budgetary plan to replenish this reserve the following year. This reserve may be adjusted based on changes to legal requirement.

It is also a policy that the total General Fund balance be maintained at a minimum level of 5% of total General Fund expenditures and Other Financing Uses. In the event that the General Fund balance falls below this level, all one-time monies will be set-aside until the 5% minimum reserve threshold is met. In addition, other recommendations may be developed to restore reserve balances.

(16) Contingencies and Commitments

(a) General

The District, as well as current and former Board Members and employees to whom the District has defense and indemnification responsibilities under the Government Code, has been named as defendants in numerous lawsuits, administrative proceedings and arbitrations. These seek, among other things, to require the District to cease its Covid mitigating measures (e.g., vaccine mandate, masking, testing, etc.), to reinstate terminated, demoted, suspended, and laid-off employees, to remedy alleged noncompliance regarding special education services/schools, and to change existing instructional programs, pupil integration methods, and employment and administration procedures. In many proceedings, monetary

damages are sought including, for example, claims for retroactive pay and benefits and future pay and benefits. Based on the opinion of counsel, management believes that the ultimate outcome of such lawsuits will not have a material effect on the District's financial condition.

(b) *Grants*

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under the terms of the grants, management believes that any required reimbursement will not be material to the financial statements.

(c) *Construction Contracts*

The District has entered into various contracts for the construction of facilities throughout the campuses. During fiscal year 2021-2022 the District entered into approximately 53 contracts with a combined value of \$663.9 million. The durations of the contracts range from 180 days to five years.

(17) *Subsequent Events*

On August 30, 2022, the District refinanced the Refunding Certificates of Participation, 2012 Series A and 2012 Series B (Headquarters Building Project) (collectively the "2012 COPs") through the issuance of the \$73,730,000 2022 Lease Agreement via a private placement. The District solicited a formal bid request to potential purchasers. The selected bidder provided an interest rate of 3.094% along with favorable redemption terms that will allow the District to refinance the 2022 Lease Agreement in the future if it is financially advantageous to do so. Additionally, the refinancing allowed the District to shorten the final maturity to 2030, which is one year shorter than the final maturity of the 2012 COPs. The refunding will save the District approximately \$11.26 million in debt service payments throughout the life of the 2022 Lease Agreement. Annual debt service savings are approximately \$1.25 million through the final maturity of the 2022 Lease Agreement. Net present value savings are \$10.06 million, 10.66% of the refunded COPs, which is above the District's Board policy of 3.00% for a current refunding.

On September 3, 2022, the District became aware of a cyberattack on its information technology assets and proactively suspended network traffic in and out of its data centers. In response to such incident, the District swiftly activated its incident response protocol and commenced an investigation with support from outside cybersecurity teams and in coordination with local and federal law enforcement authorities. The District has identified, contained, and remediated the ransomware, and it has not found evidence of additional malware related to the cyberattack or any other persistent malicious activity on its network or systems. The District has implemented several additional protective measures to reduce the likelihood of a similar incident occurring in the future, and has established an Independent Information Technology Task Force comprised of cybersecurity experts from private and public sectors to develop a set of recommendations to further strengthen the District's cybersecurity. The District did not pay a ransom, and threat actor posted approximately 500 gigabytes of data it stole from the District to its "leak site" on the dark web, which the District is in the process of reviewing. As the District's investigation and response is ongoing, the financial impact of the ransomware attack is still undetermined.

In November 2022, Fitch Ratings upgraded the District's GO bonds rating to "AAA" from "AA+", and its issuer default rating to "A" from "A-".

In November 2022, Moody's revised its outlook from stable to positive and affirmed its "Aa3" rating on the District's outstanding GO bonds. Moody's affirmed the District's issuer default rating of "A1" and "A2" rating on its outstanding certificates of participation (COPs).

On November 8, 2022, the District issued \$500 million of new money General Obligation Bonds, Series QRR (Dedicated Unlimited Ad Valorem Property Tax Bonds) (Sustainability Bonds), to finance additional school modernization and IT projects. The bonds received ratings of "AAA", "AAA", and "Aa3" from Fitch, KBRA, and Moody's, respectively.



**REQUIRED
SUPPLEMENTARY
INFORMATION**

LOS ANGELES UNIFIED SCHOOL DISTRICT

Required Supplementary Information
Schedule of Changes in the Net OPEB Liability and Related Ratios*
For the Year Ended June 30, 2022
(Dollar amounts in thousands)
(unaudited)

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Total OPEB Liability					
Service cost	\$ 634,089	\$ 523,203	\$ 380,844	\$ 291,399	\$ 437,026
Interest on the total OPEB liability	490,582	561,040	460,486	330,177	271,654
Differences between expected and actual experience	—	—	(1,167,998)	—	(1,143,508)
Changes of benefit terms	—	(3,842,546)	(1)	—	—
Changes in assumptions	(2,061,247)	(580,166)	(1,965,158)	2,098,757	(93,876)
Benefit payments	<u>(264,763)</u>	<u>(305,521)</u>	<u>(287,040)</u>	<u>(221,166)</u>	<u>(231,192)</u>
Net change in total OPEB liability	(1,201,339)	(3,643,990)	(2,578,867)	2,499,167	(759,896)
Total OPEB liability – beginning	<u>16,413,979</u>	<u>15,212,640</u>	<u>11,568,650</u>	<u>8,989,783</u>	<u>11,488,950</u>
Total OPEB liability – ending (a)	<u>\$ 15,212,640</u>	<u>\$ 11,568,650</u>	<u>\$ 8,989,783</u>	<u>\$ 11,488,950</u>	<u>\$ 10,729,054</u>
Plan fiduciary net position					
Contributions – employer	\$ 342,763	\$ 425,521	\$ 287,040	\$ 221,166	\$ 231,192
Net investment income	20,995	23,893	23,970	14,563	117,080
Benefit payments	(264,763)	(305,521)	(287,040)	(221,166)	(231,192)
Administrative expense	<u>(103)</u>	<u>(172)</u>	<u>(190)</u>	<u>(205)</u>	<u>(240)</u>
Net change in plan fiduciary net position	98,892	143,721	23,780	14,358	116,840
Plan fiduciary net position – beginning	<u>145,238</u>	<u>244,130</u>	<u>387,851</u>	<u>411,631</u>	<u>425,989</u>
Plan fiduciary net position – ending (b)	<u>244,130</u>	<u>387,851</u>	<u>411,631</u>	<u>425,989</u>	<u>542,829</u>
Net OPEB liability – ending (a) - (b)	<u>\$ 14,968,510</u>	<u>\$ 11,180,799</u>	<u>\$ 8,578,152</u>	<u>\$ 11,062,961</u>	<u>\$ 10,186,225</u>
Plan fiduciary net position as a percentage of the total OPEB liability	1.60%	3.35%	4.58%	3.71%	5.06%
Covered – employee payroll	\$ 3,905,000	\$ 3,728,000	\$ 4,062,000	\$ 4,174,000	\$ 4,192,000
Net OPEB liability as percentage of covered – employee payroll	383.32%	299.91%	211.18%	265.04%	242.99%

* Fiscal year 2017-18 was the first year of implementation, therefore only five years are shown.

Schedule of Contributions
For the Year Ended June 30, 2022

Not applicable – Funding is not based on actuarially determined contributions and contributions are neither statutorily or contractually established.

See accompanying independent auditor's report.

LOS ANGELES UNIFIED SCHOOL DISTRICT
 Required Supplementary Information
 Schedule of Changes in the Net Pension Liability and Related Ratios *
 Agent Multiple-Employer Defined Benefit Pension Plan
 California Public Employees' Retirement System (CalPERS) – Safety Plan
 For the Year Ended June 30, 2022
 (Dollar amounts in thousands)
 (unaudited)

	<u>2014-2015</u>	<u>2015-2016</u>
Total Pension Liability		
Service cost	\$ 8,284	\$ 8,240
Interest on total pension liability	22,121	23,128
Differences between expected and actual experience	—	(4,558)
Changes in assumptions	—	(5,860)
Changes in benefits terms	—	—
Benefit payments, including refunds of employee contributions	<u>(12,325)</u>	<u>(12,853)</u>
Net change in total pension liability	18,080	8,097
Total pension liability – beginning	<u>296,973</u>	<u>315,053</u>
Total pension liability – ending (a)	<u><u>\$ 315,053</u></u>	<u><u>\$ 323,150</u></u>
Plan fiduciary net position		
Contributions – employer	\$ 8,341	\$ 9,347
Contributions – employee	2,717	2,825
Net investment income (net of administrative expenses)	37,066	5,185
Benefit payments	(12,325)	(12,853)
Plan to plan resource movement	<u>—</u>	<u>1</u>
Net change in plan fiduciary net position	35,799	4,505
Plan fiduciary net position – beginning	<u>213,160</u>	<u>248,959</u>
Plan fiduciary net position – ending (b)	<u>248,959</u>	<u>253,464</u>
Net pension liability – ending (a) - (b)	<u><u>\$ 66,094</u></u>	<u><u>\$ 69,686</u></u>
Plan fiduciary net position as a percentage of the total pension liability	79.02%	78.44%
Covered – employee payroll	\$ 26,213	\$ 27,384
Net pension liability as percentage of covered – employee payroll	252.14%	254.48%

* Fiscal year 2014-15 was the first year of implementation, therefore only eight years are shown.

See accompanying independent auditor's report.

<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
\$ 8,861	\$ 10,331	\$ 10,073	\$ 10,054	\$ 11,066	\$ 10,479
25,394	26,815	27,428	28,862	30,547	32,058
11,191	(1,831)	(2,039)	(1,660)	536	(2,306)
—	23,771	(11,622)	—	—	—
—	—	—	—	211	—
(13,653)	(14,041)	(15,498)	(16,060)	(17,165)	(18,587)
31,793	45,045	8,342	21,196	25,195	21,644
323,150	354,943	399,988	408,330	429,526	454,721
<u>\$ 354,943</u>	<u>\$ 399,988</u>	<u>\$ 408,330</u>	<u>\$ 429,526</u>	<u>\$ 454,721</u>	<u>\$ 476,365</u>
\$ 8,701	\$ 9,711	\$ 10,746	\$ 12,751	\$ 14,619	\$ 14,984
3,064	3,352	3,291	3,505	3,348	2,936
1,196	28,500	22,418	19,647	15,665	76,690
(13,653)	(14,041)	(15,498)	(16,060)	(17,165)	(18,587)
(3)	(15)	(176)	(307)	(164)	—
(695)	27,507	20,781	19,536	16,303	76,023
253,464	252,769	280,276	301,057	320,593	336,896
252,769	280,276	301,057	320,593	336,896	412,919
<u>\$ 102,174</u>	<u>\$ 119,712</u>	<u>\$ 107,273</u>	<u>\$ 108,933</u>	<u>\$ 117,825</u>	<u>\$ 63,446</u>
71.21%	70.07%	73.73%	74.64%	74.09%	86.68%
\$ 31,786	\$ 33,239	\$ 33,381	\$ 33,097	\$ 34,582	\$ 29,289
321.45%	360.16%	321.36%	329.14%	340.72%	216.62%

LOS ANGELES UNIFIED SCHOOL DISTRICT
Required Supplementary Information
Schedule of Contributions *
Agent Multiple-Employer Defined Benefit Pension Plan
California Public Employees' Retirement System (CalPERS) – Safety Plan
For the Year Ended June 30, 2022
(Dollar amounts in thousands)
(unaudited)

	2014-2015	2015-2016	2016-2017	2017-2018
Actuarially determined contribution	\$ 9,342	\$ 10,397	\$ 11,392	\$ 11,057
Contributions in relation to the actuarially determined contributions	(9,342)	(10,397)	(11,392)	(11,057)
Contribution deficiency (excess)	\$ —	\$ —	\$ —	\$ —
Covered – employee payroll	\$ 39,837	\$ 42,476	\$ 43,788	\$ 43,799
Contributions as a percentage of covered – employee payroll	23.45%	24.48%	26.02%	25.24%

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions are as follows:

Valuation date	6/30/2012	6/30/2013	6/30/2014	6/30/2015
Actuarial cost method	Entry Age Normal Cost Method	Entry Age Normal Cost Method	Entry Age Normal Cost Method	Entry Age Normal Cost Method
Amortization method	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
Asset valuation method	15 Year Smoothed Market	Market Value of Assets	Market Value of Assets	Market Value of Assets
Inflation	2.75% compounded annually	2.75% compounded annually	2.75% compounded annually	2.75% compounded annually
Salary increases	Varies by entry age and service	3.3% to 14.2% depending on age, service and type of employment	Varies by entry age and service	Varies by entry age and service
Payroll growth	3.0%	3.0%	3.0%	3.0%
Investment rate of return	7.5% net of pension plan investment and administrative expenses; includes inflation.	7.5%	7.5%	7.5%
Retirement age	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.	The probabilities of retirement are based on the 2014 CalPERS Experience Study.	The probabilities of retirement are based on the 2014 CalPERS Experience Study.
Mortality	The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.	Based on mortality rates from the most recent CalPERS Experience Study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include 5 years of projected on-going mortality improvement using scale AA published by the Society of Actuaries. There is no margin for future mortality improvement beyond the valuation date.	Based on mortality rates from the most recent CalPERS Experience Study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include 20 years of projected on-going mortality improvements using Scale BB published by the Society of Actuaries.	Based on mortality rates from the most recent CalPERS Experience Study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include 20 years of projected on-going mortality improvements using Scale BB published by the Society of Actuaries.

* Fiscal year 2014-15 was the first year of implementation, therefore only eight years are shown.

See accompanying independent auditor's report.

2018-2019	2019-2020	2020-2021	2021-2022
\$ 12,992	\$ 14,611	\$ 13,900	\$ 12,215
(12,992)	(14,611)	(13,900)	(12,215)
\$ —	\$ —	\$ —	\$ —
\$ 46,849	\$ 45,139	\$ 34,583	\$ 29,289
27.73%	32.37%	40.19%	41.71%

6/30/2016	6/30/2017	6/30/2018	6/30/2019
Entry Age Normal Cost Method	Entry Age Normal Cost Method	Entry Age Normal Cost Method	Entry Age Normal Cost Method
Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll	Level Dollar
Market Value of Assets	Market Value of Assets	Market Value of Assets	Market Value of Assets
2.75% compounded annually	2.63% compounded annually	2.50% compounded annually	2.50% compounded annually
Varies by entry age and service	Varies by entry age and service	Varies by entry age and service	Varies by entry age and service
3.0%	2.9%	2.75%	2.75%
7.5%	7.25%	7.00%	7.00%

The probabilities of retirement are based on the 2014 CalPERS Experience Study.	The probabilities of retirement are based on the 2017 CalPERS Experience Study.	The probabilities of retirement are based on the 2017 CalPERS Experience Study.	The probabilities of retirement are based on the 2017 CalPERS Experience Study.
Based on mortality rates from the most recent CalPERS Experience Study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include 20 years of projected on-going mortality improvements using Scale BB published by the Society of Actuaries.	Based on mortality rates from the most recent CalPERS Experience Study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.	Based on mortality rates from the most recent CalPERS Experience Study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.	Based on mortality rates from the most recent CalPERS Experience Study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Required Supplementary Information

Schedule of District Proportionate Share of the Net Pension Liability and Related Ratios and District Contributions *

Cost Sharing Multiple Employer Defined Benefit Pension Plan

California Public Employees' Retirement System (CalPERS) – Miscellaneous Plan

For the Year Ended June 30, 2022

(Dollar amounts in thousands)

(unaudited)

1. Schedule of District Proportionate Share of the Net Pension Liability and Related Ratios

	<u>2014-2015</u>		<u>2015-2016</u>		<u>2016-2017</u>
District's proportion of the net pension liability (asset)	9.3936%		8.7047%		8.3405%
District's proportionate share of the net pension liability (asset)	\$ 1,066,402	\$	1,283,081	\$	1,647,254
District's covered-employee payroll	\$ 839,116	\$	1,016,759	\$	1,078,634
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	127.09%		126.19%		152.72%
Plan fiduciary net position as a percentage of the total pension liability	83.38%		79.43%		73.90%

2. Schedule of District Contributions

	<u>2014-2015</u>		<u>2015-2016</u>		<u>2016-2017</u>
Contractually required contribution					
District contributions	\$ 113,398	\$	119,193	\$	144,467
Contributions in relation to the contractually required contribution	113,398		119,193		144,467
Contribution deficiency (excess)	\$ —	\$	—	\$	—
District's covered-employee payroll	1,016,759		1,078,634		1,108,784
Contributions as a percentage of covered-employee payroll	11.15%		11.05%		13.03%

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions are as follows:

Valuation date	6/30/2013	6/30/2014	6/30/2015
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization method	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
Remaining amortization period	20-year period	Varies depending on the nature of the change in the unfunded liabilities.	Varies depending on the nature of the change in the unfunded liabilities.
Asset valuation method	Actuarial value of Assets	Market value of Assets	Market value of Assets
Inflation	2.75%	2.75%	2.75%
Salary increases	Varies by entry age and duration of service	Varies by entry age and duration of service	Varies by entry age and duration of service
Investment rate of return	7.50%	7.50%	7.50%
Retirement age	CalPERS Experience Study	CalPERS Experience Study	CalPERS Experience Study
Mortality	The probabilities of mortality are based on the most recent CalPERS Experience Study adopted by the CalPERS Board, first used in the 6/30/09 Valuation. Post-retirement mortality rates include 5 years of projected on-going mortality improvement using Scale AA published by the Society of Actuaries until June 30, 2010.	The probabilities of mortality are based on the most recent CalPERS Experience Study adopted by the CalPERS Board, first used in the 6/30/09 Valuation. Post-retirement mortality rates include 5 years of projected on-going mortality improvement using Scale AA published by the Society of Actuaries until June 30, 2010.	The probabilities of mortality are based on the most recent CalPERS Experience Study adopted by the CalPERS Board, first used in the 6/30/15 Valuation. Post-retirement mortality rates include 20 years of projected on-going mortality improvements using Scale BB published by the Society of Actuaries.

* Fiscal year 2014-15 was the first year of implementation, therefore only eight years are shown.

See accompanying independent auditor's report.

2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	8.1507%		7.9678%		8.0858%		7.8905%		7.8531%
\$	1,945,775	\$	2,124,474	\$	2,356,549	\$	2,421,053	\$	1,596,877
\$	1,108,784	\$	1,116,870	\$	1,228,585	\$	1,221,081	\$	1,256,381
	175.49%		190.22%		191.81%		198.27%		127.10%
	71.87%		70.85%		70.05%		70.00%		80.97%

2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
\$	166,342	\$	205,346	\$	224,546	\$	243,447	\$	286,190
	166,342		205,346		224,546		243,447		286,190
\$	—	\$	—	\$	—	\$	—	\$	—
	1,116,870		1,228,585		1,221,081		1,256,381		1,449,675
	14.89%		16.71%		18.39%		19.38%		19.74%

6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll	Level Dollar
Varies depending on the nature of the change in the unfunded liabilities.	Varies depending on the nature of the change in the unfunded liabilities.	Varies depending on the nature of the change in the unfunded liabilities.	Varies depending on the nature of the change in the unfunded liabilities.	Varies depending on the nature of the change in the unfunded liabilities.
Market value of Assets	Market value of Assets	Market value of Assets	Market value of Assets	Market value of Assets
2.75%	2.75%	2.63%	2.50%	2.50%
Varies by entry age and duration of service	Varies by entry age and duration of service	Varies by entry age and duration of service	Varies by entry age and duration of service	Varies by entry age and duration of service
7.50%	7.15%	7.15%	7.15%	7.15%
CalPERS Experience Study	CalPERS Experience Study	CalPERS Experience Study	CalPERS Experience Study	CalPERS Experience Study
The probabilities of mortality are based on the most recent CalPERS Experience Study adopted by the CalPERS Board, first used in the 6/30/15 Valuation. Post-retirement mortality rates include 20 years of projected on-going mortality improvements using Scale BB published by the Society of Actuaries.	The probabilities of mortality are based on the most recent CalPERS Experience Study adopted by the CalPERS Board, first used in the 6/30/15 Valuation. Post-retirement mortality rates include 20 years of projected on-going mortality improvements using Scale BB published by the Society of Actuaries.	Based on mortality rates from the most recent CalPERS Experience Study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include 15 years of projected on-going mortality improvements using 90 percent of Scale MP 2016 published by the Society of Actuaries.	Based on mortality rates from the most recent CalPERS Experience Study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include 15 years of projected on-going mortality improvements using 90 percent of Scale MP 2016 published by the Society of Actuaries.	Based on mortality rates from the most recent CalPERS Experience Study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include fully generational mortality improvement using 80 percent of Scale MP 2020 published by the Society of Actuaries.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Required Supplementary Information

Schedule of District Proportionate Share of the Net Pension Liability and Related Ratios and District Contributions *

Cost Sharing Multiple Employer Defined Benefit Pension Plan

California State Teachers' Retirement System (CalSTRS)

For the Year Ended June 30, 2022

(Dollar amounts in thousands)

(unaudited)

1. Schedule of District Proportionate Share of the Net Pension Liability and Related Ratios

	2014-2015	2015-2016	2016-2017
District's proportion of the net pension liability (asset)	5.7380%	5.9320%	5.5890%
District's proportionate share of the net pension liability (asset)	\$ 3,353,000	\$ 3,993,660	\$ 4,520,439
District's covered-employee payroll	\$ 2,585,154	\$ 2,771,643	\$ 2,834,892
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	129.70%	144.09%	159.46%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%

2. Schedule of District Contributions

	2014-2015	2015-2016	2016-2017
Contractually required contribution			
District contributions	\$ 245,474	\$ 302,716	\$ 358,073
Contributions in relation to the contractually required contribution	245,474	302,716	358,073
Contribution deficiency (excess)	\$ —	\$ —	\$ —
District's covered-employee payroll	2,771,643	2,834,892	2,865,305
Contributions as a percentage of covered-employee payroll	8.86%	10.68%	12.50%

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions are as follows:

Valuation date	6/30/2013	6/30/2014	6/30/2015
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization method	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
Remaining amortization period	30 years	32 years	31 years
Asset valuation method	Expected Value with 33% adjustment to Market Value	Expected Value with 33% adjustment to Market Value	Expected Value with 33% adjustment to Market Value
Inflation	3.00%	3.00%	3.00%
Salary increases	3.75%	3.75%	3.75%
Investment rate of return	7.50%	7.50%	7.50%
Retirement age	Experience Tables	Experience Tables	Experience Tables
Mortality	RP-2000 Series Table	RP-2000 Series Table	RP-2000 Series Table

* Fiscal year 2014-15 was the first year of implementation, therefore only eight years are shown.

See accompanying independent auditor's report.

2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
5.3050%		5.1840%		5.3820%		5.4030%		5.5680%	
\$	4,906,064	\$	4,764,511	\$	4,980,791	\$	5,396,309	\$	2,651,352
\$	2,865,305	\$	2,833,461	\$	3,052,549	\$	2,825,924	\$	3,093,726
171.22%		168.15%		163.17%		190.96%		85.70%	
69.46%		70.99%		72.56%		71.82%		87.21%	

2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
\$	407,198	\$	483,163	\$	508,985	\$	497,701	\$	563,921
407,198		483,163		508,985		497,701		563,921	
\$	—	\$	—	\$	—	\$	—	\$	—
2,833,461		3,052,549		2,825,924		3,093,726		3,385,125	
14.37%		15.83%		18.01%		16.09%		16.66%	

6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
30 years	29 years	28 years	27 years	26 years
Expected Value with 33% adjustment to Market Value	Expected Value with 33% adjustment to Market Value	Expected Value with 33% adjustment to Market Value	Expected Value with 33% adjustment to Market Value	Expected Value with 33% adjustment to Market Value
2.75%	2.75%	2.75%	2.75%	2.75%
3.50%	3.50%	3.50%	3.50%	3.50%
7.25%	7.10%	7.10%	7.10%	7.10%
Experience Tables	Experience Tables	Experience Tables	Experience Tables	Experience Tables
110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table	110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table	110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table	110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table	110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table

LOS ANGELES UNIFIED SCHOOL DISTRICT

District Bonds Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

Year Ended June 30, 2022

(in thousands)

	Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues:				
Other local revenues	\$ 6,517	\$ 6,517	\$ (49,525)	\$ (56,042)
Total Revenues	6,517	6,517	(49,525)	(56,042)
Expenditures:				
Current:				
Classified salaries	120,374	144,267	37,818	106,449
Employee benefits	59,941	70,400	24,594	45,806
Books and supplies	1,332	17,163	676	16,487
Services and other operating expenditures	282	131,661	28,501	103,160
Capital outlay	1,009,778	967,266	739,926	227,340
Debt service – principal	—	3	3	—
Total Expenditures	1,191,707	1,330,760	831,518	499,242
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(1,185,190)	(1,324,243)	(881,043)	443,200
Other Financing Sources (Uses):				
Transfers in	—	245,539	245,539	—
Transfers out	—	(110,799)	(100,462)	10,337
Leases	—	—	9	9
Proceeds from sale of bonds	494,140	494,140	494,140	—
Total Other Financing Sources (Uses)	494,140	628,880	639,226	10,346
Net Changes in Fund Balances	(691,050)	(695,363)	(241,817)	453,546
Fund Balances, July 1, 2021	1,597,313	1,556,954	1,556,954	—
Fund Balances, June 30, 2022	\$ 906,263	\$ 861,591	\$ 1,315,137	\$ 453,546

See accompanying independent auditor's report.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Bond Interest and Redemption Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

Year Ended June 30, 2022

(in thousands)

	Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)
	Original	Final		
Revenues:				
Federal revenues	\$ —	\$ 69,549	\$ 69,549	\$ —
Other state revenues	—	—	3,000	3,000
Other local revenues	1,073,264	1,073,264	914,131	(159,133)
Total Revenues	<u>1,073,264</u>	<u>1,142,813</u>	<u>986,680</u>	<u>(156,133)</u>
Expenditures:				
Debt service – principal	962,804	591,120	591,120	—
Debt service – bond issuance cost	—	992	992	—
Debt service – bond, COPs, and capital leases interest	1,115,783	528,804	528,804	—
Total Expenditures	<u>2,078,587</u>	<u>1,120,916</u>	<u>1,120,916</u>	<u>—</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(1,005,323)</u>	<u>21,897</u>	<u>(134,236)</u>	<u>(156,133)</u>
Other Financing Sources (Uses):				
Payment to refunded bond escrow agent	—	(48,675)	(48,675)	—
Premium on bonds issued	—	—	83,841	83,841
Proceed from Refunding Bonds	—	—	48,855	48,855
Total Other Financing Sources	<u>—</u>	<u>(48,675)</u>	<u>84,021</u>	<u>132,696</u>
Net Changes in Fund Balances	<u>(1,005,323)</u>	<u>(26,778)</u>	<u>(50,215)</u>	<u>(23,437)</u>
Fund Balances, July 1, 2021	978,853	1,224,323	1,224,323	—
Fund Balances, June 30, 2022	<u>\$ (26,470)</u>	<u>\$ 1,197,545</u>	<u>\$ 1,174,108</u>	<u>\$ (23,437)</u>

See accompanying independent auditor's report.



Special Revenue Funds

The Student Activity Special Revenue Fund is used to account for the transactions of student organizations that are established to raise and spend money on behalf of the students.

The Adult Education Fund is used to account for resources committed to the operation of Community Adult Schools including educational programs funded by other government agencies. This Fund was established as authorized by State Education Code Section 42238. Revenues are primarily derived from State apportionments, federal subventions, investment income, and adult education fees.

The Child Development Fund is used to account for resources committed to the operation of the District's child development programs. Revenues are primarily derived from federal and state grants and apportionments, early education center fees, and investment income.

The Cafeteria Fund is used to account for resources designated for the operation of the District's food services programs. Revenues are primarily derived from federal and state subsidies, food sales, and investment income. Since the primary source of revenues is from federal and state subsidies rather than food sales, this fund is classified as a Special Revenue Fund rather than as an Enterprise Fund.

Debt Service Funds

The Tax Override Fund is used to account for the accumulation of resources from ad valorem tax levies for the repayment of State School Building Aid Fund apportionments. The loan was paid in full in May 2010.

The Capital Services Fund is used to account for the accumulation of resources for the repayment of principal and interest on Certificates of Participation and long-term capital lease agreements. Revenues are derived primarily from operating transfers from user funds and investment income.

Capital Projects Funds

The Building Fund is used to account for revenue from rentals and leases of real property and other resources designated for facility expansion.

The Capital Facilities Account Fund was established on January 1, 1987, in accordance with Section 53080 of the California Government Code and is used to account for resources received from fees levied upon new residential, commercial, or industrial development projects within the District's boundaries in order to obtain funds for the construction or acquisition of school facilities to relieve overcrowding.

The State School Building Lease – Purchase Fund is used to account for State apportionments received in accordance with State Education Code Sections 17700-17780. Projects are funded by the State subject to appropriation of funds in the State Budget and by grant apportionments received from the State School Building Lease-Purchase Bond Law of 1982. The District may be required to transfer to this fund any available monies from other funds as the District's contribution to a particular project.

The County School Facilities Bonds Fund is used to account for State grant apportionments received from the School Facility Program (SFP) which was established by the Leroy F. Greene School Facilities Act of 1998 (Senate Bill 50). The SFP was funded by the Class Size Reduction Kindergarten-University Public Education Facilities Bond Act of 1998 (Proposition 1A), and subsequently funded by the Kindergarten-University Public Education Facilities Bond Act of 2002 (Proposition 47), the Kindergarten-University Public Education Facilities Bond Act of 2004 (Proposition 55), the Kindergarten-University Public Education Facilities Bond Act of 2006 (Proposition 1D), and the School Bonds Funding for K-12 School and Community College Facilities Initiative Statute (2016 Proposition 51).

The Special Reserve Fund – Community Redevelopment Agency is used to account for reimbursements of tax increment revenues from certain community redevelopment agencies based on agreements between the District and the agencies. These reimbursements are to be used for capital projects within the respective redevelopment areas covered in the agreements.

The Special Reserve Fund is used to account for District resources designated for capital outlay purposes such as land purchases, ground improvements, facilities construction and improvements, new acquisitions, and related expenditures.

The Special Reserve Fund – FEMA – Earthquake is used to account for funds received from the Federal Emergency Management Agency (FEMA) for capital outlay projects resulting from the January 17, 1994, Northridge Earthquake.

The Special Reserve Fund – FEMA – Hazard Mitigation was established on April 15, 1996, to account for funds received from FEMA and for the 25% District-matching funds for the retrofit/replacement of pendant lighting and suspended ceilings in selected buildings at schools, offices, and children's centers.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2022

(in thousands)

Special Revenue				
	Student Activity	Adult Education	Child Development	Cafeteria
Assets:				
Cash in county treasury, in banks, and on hand	\$ 31,198	\$ 26,746	\$ 17,968	\$ 74,814
Cash held by trustee	—	—	—	—
Investments	14,079	—	—	—
Accounts receivable – net	432	11,941	119	66,981
Accrued interest receivable	—	105	68	114
Lease receivable	—	17	—	—
Prepays	—	—	—	44
Inventories	3,521	—	—	15,111
Other Assets	118	—	—	—
Total Assets	<u>49,348</u>	<u>38,809</u>	<u>18,155</u>	<u>157,064</u>
Deferred Outflows of Resources	—	—	—	—
Total Assets and Deferred Outflows of Resources	<u>\$ 49,348</u>	<u>\$ 38,809</u>	<u>\$ 18,155</u>	<u>\$ 157,064</u>
Liabilities and Fund Balances:				
Vouchers and accounts payable	\$ —	\$ 1,967	\$ 2,606	\$ 7,997
Contracts payable	—	3	75	—
Accrued payroll	—	4,330	7,447	13,413
Other payables	1,239	885	2,488	1,350
Unearned revenue	—	—	371	954
Total Liabilities	<u>1,239</u>	<u>7,185</u>	<u>12,987</u>	<u>23,714</u>
Deferred Inflows of Resources	—	17	—	—
Fund Balances:				
Nonspendable	3,521	17	—	15,155
Restricted	44,588	39,904	5,874	118,195
Assigned	—	6,354	—	—
Unassigned	—	(14,668)	(706)	—
Total Fund Balances	<u>48,109</u>	<u>31,607</u>	<u>5,168</u>	<u>133,350</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 49,348</u>	<u>\$ 38,809</u>	<u>\$ 18,155</u>	<u>\$ 157,064</u>

See accompanying independent auditors' report.

Debt Service			
Total	Tax Override	Capital Services	Total
\$ 150,726	\$ 403	\$ 34	\$ 437
—	—	12,944	12,944
14,079	—	—	—
79,473	—	—	—
287	1	—	1
17	—	—	—
44	—	—	—
18,632	—	—	—
118	—	—	—
263,376	404	12,978	13,382
—	—	—	—
\$ 263,376	\$ 404	\$ 12,978	\$ 13,382
\$ 12,570	\$ —	\$ —	\$ —
78	—	—	—
25,190	—	—	—
5,962	—	—	—
1,325	—	—	—
45,125	—	—	—
17	—	—	—
18,693	—	—	—
208,561	404	12,978	13,382
6,354	—	—	—
(15,374)	—	—	—
218,234	404	12,978	13,382
\$ 263,376	\$ 404	\$ 12,978	\$ 13,382

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
June 30, 2022
(in thousands)

	Capital			
		Capital	State	County
	Building	Facilities	School	School
	Account	Lease –	Building	Facilities
		Purchase	Bonds	
Assets:				
Cash in county treasury, in banks, and on hand	\$ 10,419	\$ 66,171	\$ 11,777	\$ 183,809
Cash held by trustee	—	—	—	—
Investments	—	—	—	—
Accounts receivable – net	—	11,950	—	—
Accrued interest receivable	29	139	34	542
Lease receivable	160	—	—	—
Prepays	6	—	—	—
Inventories	—	—	—	—
Other Assets	—	—	—	—
Total Assets	10,614	78,260	11,811	184,351
Deferred Outflows of Resources	—	—	—	—
Total Asset and Deferred Outflows of Resources	\$ 10,614	\$ 78,260	\$ 11,811	\$ 184,351
Liabilities and Fund Balances:				
Vouchers and accounts payable	\$ —	\$ 4,652	\$ 133	\$ 106
Contracts payable	11	4,178	174	202
Accrued payroll	15	84	—	5
Other payables	372	1,932	5,770	490
Unearned revenue	—	—	—	—
Total Liabilities	398	10,846	6,077	803
Deferred Inflows of Resources	159	—	—	—
Fund Balances:				
Nonspendable	6	—	—	—
Restricted	—	67,414	5,734	183,548
Assigned	10,051	—	—	—
Unassigned	—	—	—	—
Total Fund Balances	10,057	67,414	5,734	183,548
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 10,614	\$ 78,260	\$ 11,811	\$ 184,351

See accompanying independent auditors' report.

Projects					
Special Reserve – Community Redevelopment Agency	Special Reserve	Special Reserve – FEMA – Earthquake	Special Reserve – FEMA – Hazard Mitigation	Total	Total Nonmajor Governmental Funds
\$ 92,597	\$ 68,739	\$ 2,453	\$ 2,138	\$ 438,103	\$ 589,266
—	—	—	—	—	12,944
—	—	—	—	—	14,079
13,774	1,726	—	—	27,450	106,923
370	222	7	6	1,349	1,637
—	—	—	—	160	177
—	—	—	—	6	50
—	—	—	—	—	18,632
—	—	—	—	—	118
106,741	70,687	2,460	2,144	467,068	743,826
—	—	—	—	—	—
<u>\$ 106,741</u>	<u>\$ 70,687</u>	<u>\$ 2,460</u>	<u>\$ 2,144</u>	<u>\$ 467,068</u>	<u>\$ 743,826</u>
\$ 1	\$ 152	\$ —	\$ —	\$ 5,044	\$ 17,614
40	500	—	—	5,105	5,183
32	12	—	—	148	25,338
4	127	—	—	8,695	14,657
—	—	—	—	—	1,325
77	791	—	—	18,992	64,117
—	—	—	—	159	176
—	—	—	—	6	18,699
106,664	69,896	2,252	—	435,508	657,451
—	—	208	2,144	12,403	18,757
—	—	—	—	—	(15,374)
106,664	69,896	2,460	2,144	447,917	679,533
<u>\$ 106,741</u>	<u>\$ 70,687</u>	<u>\$ 2,460</u>	<u>\$ 2,144</u>	<u>\$ 467,068</u>	<u>\$ 743,826</u>

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2022
(in thousands)

	Special Revenue				
	Student Activity	Adult Education	Child Development	Cafeteria	Total
Revenues:					
Federal revenues	\$ —	\$ 21,808	\$ 9,362	\$ 460,801	\$ 491,971
Other state revenues	—	119,342	168,468	19,272	307,082
Other local revenues	33,270	204	476	(1,095)	32,855
Total Revenues	33,270	141,354	178,306	478,978	831,908
Expenditures:					
Current:					
Certificated salaries	—	55,033	48,454	18	103,505
Classified salaries	—	17,790	52,617	117,363	187,770
Employee benefits	—	33,107	57,927	101,157	192,191
Books and supplies	23,939	22,487	6,014	207,118	259,558
Services and other operating expenditures	5,796	12,941	4,115	(5,397)	17,455
Capital outlay	202	374	661	—	1,237
Debt service – principal	—	—	—	—	—
Debt service – bond, COPs, and capital leases interest	—	—	—	—	—
Debt service – refunding bond issuance cost	—	—	—	—	—
Other outgo	—	75	—	—	75
Transfers of indirect costs – interfund	—	5,723	8,339	10,792	24,854
Total Expenditures	29,937	147,530	178,127	431,051	786,645
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	3,333	(6,176)	179	47,927	45,263
Other Financing Sources (Uses):					
Transfers in	—	36	877	—	913
Transfers out	—	(22)	—	—	(22)
Total Other Financing Sources (Uses)	—	14	877	—	891
Net Changes in Fund Balances	3,333	(6,162)	1,056	47,927	46,154
Fund Balances, July 1, 2021	44,776	37,769	4,112	85,423	172,080
Fund Balances, June 30, 2022	\$ 48,109	\$ 31,607	\$ 5,168	\$ 133,350	\$ 218,234

See accompanying independent auditor's report.

Debt Service

Tax Override	Capital Services	Total
\$ —	\$ —	\$ —
—	—	—
(14)	65	51
(14)	65	51
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	10,260	10,260
—	6,122	6,122
—	—	—
—	—	—
—	—	—
—	16,382	16,382
(14)	(16,317)	(16,331)
—	13,265	13,265
—	—	—
—	13,265	13,265
(14)	(3,052)	(3,066)
418	16,030	16,448
\$ 404	\$ 12,978	\$ 13,382

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

Year Ended June 30, 2022

(in thousands)

	Capital			
		State	County	
	Building	Capital	School	School
		Facilities	Building	Facilities
		Account	Lease –	Bonds
			Purchase	
Revenues:				
Federal revenues	\$ —	\$ —	\$ —	\$ —
Other state revenues	—	—	—	218,630
Other local revenues	193	90,208	(433)	(6,990)
Total Revenues	193	90,208	(433)	211,640
Expenditures:				
Current:				
Certificated salaries	—	—	—	—
Classified salaries	273	637	2	1
Employee benefits	153	320	2	1
Books and supplies	—	3	1	—
Services and other operating expenditures	442	799	—	—
Capital outlay	18	69,168	—	36,991
Debt service – principal	—	—	—	—
Debt service – bond, COPs, and capital leases interest	—	—	—	—
Debt service – refunding bond issuance cost	—	—	—	—
Other outgo	—	—	—	—
Transfers of indirect costs – interfund	—	—	—	—
Total Expenditures	886	70,927	5	36,993
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(693)	19,281	(438)	174,647
Other Financing Sources (Uses):				
Transfers in	—	243	—	512
Transfers out	(7)	(54,305)	—	(80,832)
Total Other Financing Sources (Uses)	(7)	(54,062)	—	(80,320)
Net Changes in Fund Balances	(700)	(34,781)	(438)	94,327
Fund Balances, July 1, 2021	10,757	102,195	6,172	89,221
Fund Balances, June 30, 2022	\$ 10,057	\$ 67,414	\$ 5,734	\$ 183,548

See accompanying independent auditor's report.

Projects

Special Reserve – Community Redevelopment Agency	Special Reserve	Special Reserve – FEMA – Earthquake	Special Reserve – FEMA – Hazard Mitigation	Total	Total Nonmajor Governmental Funds
\$ —	\$ 3,694	\$ —	\$ —	\$ 3,694	\$ 495,665
—	432	—	—	219,062	526,144
45,720	25,973	(90)	(79)	154,502	187,408
45,720	30,099	(90)	(79)	377,258	1,209,217
—	—	—	—	—	103,505
234	10,294	—	—	11,441	199,211
114	75	—	—	665	192,856
—	191	—	—	195	259,753
17	2,387	—	—	3,645	21,100
14,487	21,570	32	—	142,266	143,503
—	—	—	—	—	10,260
—	—	—	—	—	6,122
—	—	—	—	—	—
—	—	—	—	—	75
—	—	—	—	—	24,854
14,852	34,517	32	—	158,212	961,239
30,868	(4,418)	(122)	(79)	219,046	247,978
—	1,708	—	—	2,463	16,641
(45,000)	(13,722)	—	—	(193,866)	(193,888)
(45,000)	(12,014)	—	—	(191,403)	(177,247)
(14,132)	(16,432)	(122)	(79)	27,643	70,731
120,796	86,328	2,582	2,223	420,274	608,802
\$ 106,664	\$ 69,896	\$ 2,460	\$ 2,144	\$ 447,917	\$ 679,533

LOS ANGELES UNIFIED SCHOOL DISTRICT

Special Revenue Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

Year Ended June 30, 2022

(in thousands)

Student Activity Special Revenue			
	Budget		Variance with Final Budget – Favorable (Unfavorable)
	Original	Final	Actual
Revenues:			
Federal revenues	\$ —	\$ —	\$ —
Other state revenues	—	—	—
Other local revenues	27,768	27,768	33,270
Total Revenues	27,768	27,768	33,270
Expenditures:			
Current:			
Certificated salaries	—	—	—
Classified salaries	—	—	—
Employee benefits	—	—	—
Books and supplies	19,325	24,008	23,939
Services and other operating expenditures	5,230	5,830	5,796
Capital outlay	383	383	202
Other outgo	—	—	—
Transfers of indirect costs – interfund	—	—	—
Total Expenditures	24,938	30,221	29,937
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	2,830	(2,453)	3,333
Other Financing Sources (Uses):			
Transfers in	—	—	—
Transfers out	—	—	—
Total Other Financing Sources (Uses)	—	—	—
Net Changes in Fund Balances	2,830	(2,453)	3,333
Fund Balances, July 1, 2021,	45,369	44,776	44,776
Fund Balances, June 30, 2022	\$ 48,199	\$ 42,323	\$ 48,109

See accompanying independent auditor's report.

Adult Education				Child Development			
Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)	Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)
Original	Final			Original	Final		
\$ 18,255	\$ 37,520	\$ 21,808	\$ (15,712)	\$ 4,729	\$ 5,133	\$ 9,362	\$ 4,229
116,995	119,179	119,342	163	137,467	153,724	168,468	14,744
1,211	1,234	204	(1,030)	2,658	1,523	476	(1,047)
136,461	157,933	141,354	(16,579)	144,854	160,380	178,306	17,926
56,725	62,255	55,033	7,222	49,654	49,604	48,454	1,150
16,387	18,436	17,790	646	56,096	56,458	52,617	3,841
35,784	38,674	33,107	5,567	60,370	58,371	57,927	444
47,063	53,865	22,487	31,378	11,259	6,057	6,014	43
11,824	15,472	12,941	2,531	4,045	4,116	4,115	1
—	1,106	374	732	—	670	661	9
—	75	75	—	—	—	—	—
4,652	5,806	5,723	83	8,987	8,609	8,339	270
172,435	195,689	147,530	48,159	190,411	183,885	178,127	5,758
(35,974)	(37,756)	(6,176)	31,580	(45,557)	(23,505)	179	23,684
—	39	36	(3)	41,768	19,392	877	(18,515)
(25)	(36)	(22)	14	—	—	—	—
(25)	3	14	11	41,768	19,392	877	(18,515)
(35,999)	(37,753)	(6,162)	31,591	(3,789)	(4,113)	1,056	5,169
36,016	37,769	37,769	—	3,789	4,112	4,112	—
\$ 17	\$ 16	\$ 31,607	\$ 31,591	\$ —	\$ (1)	\$ 5,168	\$ 5,169

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Special Revenue Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Continued)

Year Ended June 30, 2022

(in thousands)

	Cafeteria			Variance with Final Budget – Favorable (Unfavorable)
	Budget			
	Original	Final	Actual	
Revenues:				
Federal revenues	\$ 372,132	\$ 489,483	\$ 460,801	\$ (28,682)
Other state revenues	31,484	19,857	19,272	(585)
Other local revenues	1,723	1,406	(1,095)	(2,501)
Total Revenues	405,339	510,746	478,978	(31,768)
Expenditures:				
Current:				
Certificated salaries	—	25	18	7
Classified salaries	112,161	118,550	117,363	1,187
Employee benefits	105,579	102,716	101,157	1,559
Books and supplies	160,951	254,106	207,118	46,988
Services and other operating expenditures	2,701	3,247	(5,397)	8,644
Capital outlay	—	236	—	236
Other outgo	—	—	—	—
Transfers of indirect costs – interfund	17,928	21,661	10,792	10,869
Total Expenditures	399,320	500,541	431,051	69,490
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	6,019	10,205	47,927	37,722
Other Financing Sources (Uses):				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—
Net Changes in Fund Balances	6,019	10,205	47,927	37,722
Fund Balances, July 1, 2021,	87,069	85,423	85,423	—
Fund Balances, June 30, 2022	\$ 93,088	\$ 95,628	\$ 133,350	\$ 37,722

See accompanying independent auditor's report.

Total			
Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)
Original	Final		
\$ 395,116	\$ 532,136	\$ 491,971	\$ (40,165)
285,946	292,760	307,082	14,322
33,360	31,931	32,855	924
714,422	856,827	831,908	(24,919)
106,379	111,884	103,505	8,379
184,644	193,444	187,770	5,674
201,733	199,761	192,191	7,570
238,598	338,036	259,558	78,478
23,800	28,665	17,455	11,210
383	2,395	1,237	1,158
—	75	75	—
31,567	36,076	24,854	11,222
787,104	910,336	786,645	123,691
(72,682)	(53,509)	45,263	98,772
41,768	19,431	913	(18,518)
(25)	(36)	(22)	14
41,743	19,395	891	(18,504)
(30,939)	(34,114)	46,154	80,268
172,243	172,080	172,080	—
\$ 141,304	\$ 137,966	\$ 218,234	\$ 80,268

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Debt Service Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

Year Ended June 30, 2022

(in thousands)

	Tax Override			Variance with Final Budget – Favorable (Unfavorable)
	Budget		Actual	
	Original	Final		
Revenues:				
Federal revenues	\$ —	\$ —	\$ —	\$ —
Other local revenues	—	—	(14)	(14)
Total Revenues	—	—	(14)	(14)
Expenditures:				
Debt service – principal	—	—	—	—
Debt service – bond, COPs, and capital leases interest	—	—	—	—
Total Expenditures	—	—	—	—
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	—	—	(14)	(14)
Other Financing Sources (Uses):				
Transfers in	—	—	—	—
Total Other Financing Sources	—	—	—	—
Net Changes in Fund Balances	—	—	(14)	(14)
Fund Balances, July 1, 2021	418	418	418	—
Fund Balances, June 30, 2022	\$ 418	\$ 418	\$ 404	\$ (14)

See accompanying independent auditor's report.

Capital Services				Total			
Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)	Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)
Original	Final			Original	Final		
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
93	93	65	(28)	93	93	51	(42)
93	93	65	(28)	93	93	51	(42)
7,210	10,260	10,260	—	7,210	10,260	10,260	—
6,215	6,122	6,122	—	6,215	6,122	6,122	—
13,425	16,382	16,382	—	13,425	16,382	16,382	—
(13,332)	(16,289)	(16,317)	(28)	(13,332)	(16,289)	(16,331)	(42)
13,332	13,298	13,265	(33)	13,332	13,298	13,265	(33)
13,332	13,298	13,265	(33)	13,332	13,298	13,265	(33)
—	(2,991)	(3,052)	(61)	—	(2,991)	(3,066)	(75)
16,265	16,029	16,030	1	16,683	16,447	16,448	1
\$ 16,265	\$ 13,038	\$ 12,978	\$ (60)	\$ 16,683	\$ 13,456	\$ 13,382	\$ (74)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Capital Projects Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

Year Ended June 30, 2022

(in thousands)

	Building			Variance with Final Budget – Favorable (Unfavorable)
	Budget		Actual	
	Original	Final		
Revenues:				
Federal revenues	\$ —	\$ —	\$ —	\$ —
Other state revenues	—	—	—	—
Other local revenues	605	605	193	(412)
Total Revenues	605	605	193	(412)
Expenditures:				
Current:				
Classified salaries	345	412	273	139
Employee benefits	195	222	153	69
Books and supplies	—	—	—	—
Services and other operating expenditures	—	478	442	36
Capital outlay	144	31	18	13
Total Expenditures	684	1,143	886	257
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79)	(538)	(693)	(155)
Other Financing Sources (Uses):				
Transfers in	—	—	—	—
Transfers out	—	(7)	(7)	—
Total Other Financing Sources (Uses)	—	(7)	(7)	—
Net Changes in Fund Balances	(79)	(545)	(700)	(155)
Fund Balances, July 1, 2021	10,642	10,757	10,757	—
Fund Balances, June 30, 2022	\$ 10,563	\$ 10,212	\$ 10,057	\$ (155)

See accompanying independent auditor's report.

Capital Facilities Account				State School Building Lease – Purchase			
Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)	Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)
Original	Final			Original	Final		
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—	—
70,300	70,300	90,208	19,908	—	—	(433)	(433)
70,300	70,300	90,208	19,908	—	—	(433)	(433)
584	757	637	120	—	2	2	—
285	384	320	64	—	2	2	—
78	80	3	77	—	5	1	4
31,478	875	799	76	—	1	—	1
109,023	70,047	69,168	879	195	170	—	170
141,448	72,143	70,927	1,216	195	180	5	175
(71,148)	(1,843)	19,281	21,124	(195)	(180)	(438)	(258)
—	243	243	—	—	—	—	—
—	(54,305)	(54,305)	—	—	—	—	—
—	(54,062)	(54,062)	—	—	—	—	—
(71,148)	(55,905)	(34,781)	21,124	(195)	(180)	(438)	(258)
124,738	102,195	102,195	—	6,188	6,172	6,172	—
\$ 53,590	\$ 46,290	\$ 67,414	\$ 21,124	\$ 5,993	\$ 5,992	\$ 5,734	\$ (258)

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Capital Projects Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Continued)

Year Ended June 30, 2022

(in thousands)

County School Facilities Bonds			
	Budget		Variance with Final Budget – Favorable (Unfavorable)
	Original	Final	Actual
Revenues:			
Federal revenues	\$ —	\$ —	\$ —
Other state revenues	140,868	170,554	218,630
Other local revenues	1,034	1,034	(6,990)
Total Revenues	141,902	171,588	211,640
Expenditures:			
Current:			
Classified salaries	—	795	1
Employee benefits	—	267	1
Books and supplies	—	—	—
Services and other operating expenditures	—	—	—
Capital outlay	110,293	37,069	36,991
Total Expenditures	110,293	38,131	36,993
Excess (Deficiency) of Revenues			1,138
Over (Under) Expenditures	31,609	133,457	174,647
Other Financing Sources (Uses):			
Transfers in	—	512	512
Transfers out	—	(80,832)	(80,832)
Total Other Financing Sources (Uses)	—	(80,320)	(80,320)
Net Changes in Fund Balances	31,609	53,137	94,327
Fund Balances, July 1, 2021	121,749	89,221	89,221
Fund Balances, June 30, 2022	\$ 153,358	\$ 142,358	\$ 183,548
			\$ 41,190

See accompanying independent auditors' report.

Special Reserve – Community Redevelopment Agency				Special Reserve			
Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)	Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)
Original	Final			Original	Final		
\$ —	\$ —	\$ —	\$ —	\$ 2,938	\$ 6,595	\$ 3,694	\$ (2,901)
—	—	—	—	1,571	2,032	432	(1,600)
49,370	49,370	45,720	(3,650)	14,713	18,147	25,973	7,826
49,370	49,370	45,720	(3,650)	19,222	26,774	30,099	3,325
230	266	234	32	—	10,385	10,294	91
97	132	114	18	—	183	75	108
195	196	—	196	—	648	191	457
123	52	17	35	—	15,025	2,387	12,638
2,108	14,502	14,487	15	20,397	21,968	21,570	398
2,753	15,148	14,852	296	20,397	48,209	34,517	13,692
46,617	34,222	30,868	(3,354)	(1,175)	(21,435)	(4,418)	17,017
—	—	—	—	—	1,708	1,708	—
(30,000)	(45,000)	(45,000)	—	—	(13,722)	(13,722)	—
(30,000)	(45,000)	(45,000)	—	—	(12,014)	(12,014)	—
16,617	(10,778)	(14,132)	(3,354)	(1,175)	(33,449)	(16,432)	17,017
113,801	120,796	120,796	—	78,056	86,328	86,328	—
\$ 130,418	\$ 110,018	\$ 106,664	\$ (3,354)	\$ 76,881	\$ 52,879	\$ 69,896	\$ 17,017

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Capital Projects Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Continued)

Year Ended June 30, 2022

(in thousands)

Special Reserve – FEMA – Earthquake			
Budget			Variance with Final Budget – Favorable (Unfavorable)
Original	Final	Actual	
Revenues:			
Federal revenues	\$ 398	\$ 398	\$ —
Other state revenues	—	—	—
Other local revenues	—	(90)	(90)
Total Revenues	398	398	(488)
Expenditures:			
Current:			
Classified salaries	—	10	10
Employee benefits	—	5	5
Books and supplies	—	1	1
Services and other operating expenditures	—	22	22
Capital outlay	2,999	2,374	2,342
Total Expenditures	2,999	2,412	2,380
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(2,601)	(2,014)	(122)
Other Financing Sources (Uses):			
Transfers in	—	—	—
Transfers out	—	—	—
Total Other Financing Sources (Uses)	—	—	—
Net Changes in Fund Balances	(2,601)	(2,014)	(122)
Fund Balances, July 1, 2021	3,172	2,582	2,582
Fund Balances, June 30, 2022	\$ 571	\$ 568	\$ 2,460
			\$ 1,892

See accompanying independent auditors' report.

Special Reserve – FEMA – Hazard Mitigation				Total			
Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)	Budget		Actual	Variance with Final Budget – Favorable (Unfavorable)
Original	Final			Original	Final		
\$ —	\$ —	\$ —	\$ —	\$ 3,336	\$ 6,993	\$ 3,694	\$ (3,299)
—	—	—	—	142,439	172,586	219,062	46,476
—	—	(79)	(79)	136,022	139,456	154,502	15,046
—	—	(79)	(79)	281,797	319,035	377,258	58,223
—	—	—	—	1,159	12,627	11,441	1,186
—	—	—	—	577	1,195	665	530
—	—	—	—	273	930	195	735
—	—	—	—	31,601	16,453	3,645	12,808
—	—	—	—	245,159	146,161	142,266	3,895
—	—	—	—	278,769	177,366	158,212	19,154
—	—	(79)	(79)	3,028	141,669	219,046	77,377
—	—	—	—	—	2,463	2,463	—
—	—	—	—	(30,000)	(193,866)	(193,866)	—
—	—	—	—	(30,000)	(191,403)	(191,403)	—
—	—	(79)	(79)	(26,972)	(49,734)	27,643	77,377
2,222	2,223	2,223	—	460,568	420,274	420,274	—
\$ 2,222	\$ 2,223	\$ 2,144	\$ (79)	\$ 433,596	\$ 370,540	\$ 447,917	\$ 77,377



The Health and Welfare Benefits Fund was established pursuant to Education Code 39602 to pay for claims, administrative costs, insurance premiums, and related expenditures for the District's Health and Welfare Benefits program. Medical and dental claims for the self-insured portion of the Fund are administered by outside claims administrators. Premium payments to health maintenance organizations for medical benefits and to outside carriers for vision services, dental services, and optional life insurance are also paid out of this Fund.

The Workers' Compensation Self-Insurance Fund was established pursuant to Education Code 39602 to pay for claims, excess insurance coverage, administrative costs, and related expenditures. Workers' compensation claims are administered for the District by an outside claims administrator.

The Liability Self-Insurance Fund was established pursuant to Education Code 39602 to pay claims, excess insurance coverage, administrative costs and related expenditures, and to provide funds for insurance deductible amounts. Liability claims are administered for the District by an outside claims administrator.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Internal Service Funds

Combining Statement of Net Position

June 30, 2022

(in thousands)

	Health and Welfare Benefits	Workers' Compensation Self-Insurance	Liability Self-Insurance	Total
Assets:				
Cash in county treasury, in banks, and on hand	\$ 85,883	\$ 588,522	\$ 315,266	\$ 989,671
Accounts receivable – net	41,291	—	—	41,291
Accrued interest and dividends receivable	488	1,642	429	2,559
Prepays	56,561	—	—	56,561
Other assets	4,774	—	—	4,774
Total Assets	188,997	590,164	315,695	1,094,856
Deferred Outflows of Resources	1,348	1,818	871	4,037
Liabilities:				
Current:				
Vouchers and accounts payable	137	4,164	1,158	5,459
Accrued payroll	492	300	402	1,194
Other payables	47,616	23	52	47,691
Estimated liability for self-insurance claims	23,307	99,720	234,994	358,021
Total Current Liabilities	71,552	104,207	236,606	412,365
Noncurrent:				
Estimated liability for self-insurance claims	—	283,730	83,336	367,066
Net other postemployment benefits liability	2,804	7,007	2,200	12,011
Net pension liability	1,593	4,518	1,120	7,231
Total Noncurrent Liabilities	4,397	295,255	86,656	386,308
Total Liabilities	75,949	399,462	323,262	798,673
Deferred Inflows of Resources	3,065	2,998	2,080	8,143
Total Net Position – Unrestricted	\$ 111,331	\$ 189,522	\$ (8,776)	\$ 292,077

See accompanying independent auditor's report.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Internal Service Funds

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Year Ended June 30, 2022

(in thousands)

	Health and Welfare Benefits	Workers' Compensation Self-Insurance	Liability Self-Insurance	Total
Operating Revenues:				
In-District premiums	\$ 1,071,612	\$ 124,713	\$ 184,985	\$ 1,381,310
Others	3,095	—	—	3,095
Total Operating Revenues	<u>1,074,707</u>	<u>124,713</u>	<u>184,985</u>	<u>1,384,405</u>
Operating Expenses:				
Certificated salaries	—	—	86	86
Classified salaries	2,444	1,393	1,769	5,606
Employee benefits	754	460	546	1,760
Supplies	272	15	28	315
Premiums and claims expenses	1,117,121	52,406	182,480	1,352,007
Claims administration	3,181	12,901	334	16,416
Other contracted services	853	416	27	1,296
Total Operating Expenses	<u>1,124,625</u>	<u>67,591</u>	<u>185,270</u>	<u>1,377,486</u>
Operating Income (Loss)	<u>(49,918)</u>	<u>57,122</u>	<u>(285)</u>	<u>6,919</u>
Nonoperating Revenues (Expenses):				
Investment income	(2,616)	(21,671)	(9,219)	(33,506)
Miscellaneous expense	—	(46)	—	(46)
Total Nonoperating Revenues	<u>(2,616)</u>	<u>(21,717)</u>	<u>(9,219)</u>	<u>(33,552)</u>
Income (Loss) before Transfers	<u>(52,534)</u>	<u>35,405</u>	<u>(9,504)</u>	<u>(26,633)</u>
Changes in Net Position	<u>(52,534)</u>	<u>35,405</u>	<u>(9,504)</u>	<u>(26,633)</u>
Total Net Position, July 1, 2021	163,865	154,117	728	318,710
Total Net Position, June 30, 2022	<u>\$ 111,331</u>	<u>\$ 189,522</u>	<u>\$ (8,776)</u>	<u>\$ 292,077</u>

See accompanying independent auditor's report.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2022
(in thousands)

	Health and Welfare Benefits	Workers' Compensation Self-Insurance	Liability Self-Insurance	Total
Cash Flows from Operating Activities:				
Cash payments to employees for services	\$ (4,604)	\$ (2,162)	\$ (2,879)	\$ (9,645)
Cash payments for goods and services	(1,123,342)	(86,778)	(52,864)	(1,262,984)
Receipts from assessment to other funds	1,071,612	124,713	184,985	1,381,310
Other operating revenue	3,095	—	—	3,095
Cash Provided (Used) by Operating Activities	<u>(53,239)</u>	<u>35,773</u>	<u>129,242</u>	<u>111,776</u>
Cash Flows from Investing Activities:				
Earnings on investments	<u>(2,558)</u>	<u>(22,133)</u>	<u>(9,355)</u>	<u>(34,046)</u>
Net Cash Provided by Investing Activities	<u>(2,558)</u>	<u>(22,133)</u>	<u>(9,355)</u>	<u>(34,046)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(55,797)	13,640	119,887	77,730
Cash and Cash Equivalents, July 1	141,680	574,882	195,379	911,941
Cash and Cash Equivalents, June 30	<u>\$ 85,883</u>	<u>\$ 588,522</u>	<u>\$ 315,266</u>	<u>\$ 989,671</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ (49,918)	\$ 57,122	\$ (285)	\$ 6,919
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Net increase in pension and other postemployment benefits expense from actuarial valuation	(669)	(379)	(453)	(1,501)
Change in Assets: Decrease (Increase)				
Accounts receivable	(8,611)	—	—	(8,611)
Prepays	(2,494)	—	—	(2,494)
Other assets	456	—	—	456
Change in Liabilities: Increase (Decrease)				
Vouchers and accounts payable	(4,491)	(852)	621	(4,722)
Accrued payroll	(737)	71	(27)	(693)
Other payables	10,962	7	(3,792)	7,177
Estimated liability for self-insurance claims – current	2,263	(5,088)	133,913	131,088
Estimated liability for self-insurance claims – noncurrent	<u>—</u>	<u>(15,108)</u>	<u>(735)</u>	<u>(15,843)</u>
Total Adjustments	<u>(3,321)</u>	<u>(21,349)</u>	<u>129,527</u>	<u>104,857</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (53,239)</u>	<u>\$ 35,773</u>	<u>\$ 129,242</u>	<u>\$ 111,776</u>

See accompanying independent auditor's report.



SUPPLEMENTARY INFORMATION

LOS ANGELES UNIFIED SCHOOL DISTRICT

Assessed Value of Taxable Property
Last Ten Fiscal Years
(in thousands)
(Unaudited)

Fiscal Year	Secured*	Unsecured*	Total Assessed Value	Total District Tax Rates	Increase (Decrease) Over Preceding Year		Total ADA**	Assessed Value per Unit of ADA
					Amount	Rate		
2012-2013	458,767,053	21,308,439	480,075,492	1.175606	10,980,267	2.34	534,345	898
2013-2014	482,043,584	21,634,336	503,677,920	1.146439	23,602,428	4.92	527,995	954
2014-2015	510,371,502	22,562,705	532,934,207	1.146881	29,256,287	5.81	516,229	1,032
2015-2016	546,807,059	23,362,405	570,169,464	1.129709	37,235,257	6.99	503,367	1,133
2016-2017	581,473,213	24,495,794	605,969,007	1.131096	35,799,543	6.28	491,856	1,232
2017-2018	619,162,082	25,342,665	644,504,747	1.122192	38,535,740	6.36	478,591	1,347
2018-2019	665,355,078	27,377,547	692,732,625	1.123226	48,227,878	7.48	454,010	1,526
2019-2020	710,954,606	28,442,486	739,397,092	1.125520	46,664,467	6.74	454,905 ^{acd}	1,625 ^a
2020-2021	759,004,740	28,679,271	787,684,011	1.139929	48,286,919	6.53	454,905 ^{bd}	1,732 ^b
2021-2022	790,822,215	27,581,052	818,403,267	1.113228	30,719,256	3.90	380,709	2,150

* Source: Los Angeles County Auditor-Controller "Taxpayers' Guide." Taxes which constitute a lien on real property are referred to as "secured".

Almost all real property taxes are secured. Most personal property taxes are "unsecured." Some taxes on personal property may also be secured to the real property of the assessee, upon request and subject to certain conditions.

** Source: ADA – Average Daily Attendance, Annual Report

^a Condensed reporting period. Due to the COVID-19 pandemic, the California Department of Education reduced the school year for ADA purposes and included only the full school months that ended on or before February 29, 2020.

^b To ensure funding stability in light of the COVID-19 pandemic, the 2020-21 State Budget included a hold-harmless provision for the purpose of calculating apportionments in fiscal year 2020-21. The provision provided that apportionment be based on fiscal year 2019-20 ADA. As a result, ADA reported is the same as the prior year.

^c Adjusted for fiscal year 2019-20 audit finding.

^d The data presented is based on the latest ADA information submitted to CDE for school year 2019-20. During fiscal year 2020-21, CDE credited additional ADA to the District for the closure of two independent charter schools, Excelencia Charter Academy and Animo College Preparatory Academy. The ADA credits for these two schools which closed on 6/30/2020, totaling 86.54 and 343.72 for K-3 and 9-12, respectively, are not included in the above table.

See accompanying independent auditor's report.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Largest Local Secured Taxpayers (1)

Current Year and Nine Years Ago

(in thousands)

(Unaudited)

2022				2013			
Rank	Property Owner	Assessed Valuation	% of Total (2)	Rank	Property Owner	Assessed Valuation	% of Total (3)
1	Douglas Emmett LLC	\$ 2,672,575	0.34%	1	Douglas Emmett Realty Funds	\$ 2,324,436	0.51%
2	Universal Studios LLC	2,594,545	0.33%	2	Universal Studios LLC	1,404,383	0.31%
3	Essex Portfolio LP	2,329,789	0.29%	3	Anheuser Busch Inc.	864,022	0.19%
4	Rexford Industrial Realty LP	1,180,838	0.15%	4	One Hundred Towers LLC	594,498	0.13%
5	Century City Mall LLC	1,091,139	0.14%	5	Donald T. Sterling	587,974	0.13%
6	Greenland LA Metropolis	966,599	0.12%	6	LA Live Properties LLC	533,895	0.12%
7	FSP South Flower Street	964,739	0.12%	7	Paramount Pictures Corp.	513,058	0.11%
8	Rochelle H. Sterling	872,933	0.11%	8	Tishman Speyer Archstone Smith	504,859	0.11%
9	Hanjin International Corp.	867,475	0.11%	9	Duesenberg Investment Company	497,714	0.11%
10	Onni Wilshire Courtyard LLC	794,670	0.10%	10	BRE Properties Inc.	470,360	0.10%
11	Anheuser Busch Commercial	762,511	0.10%	11	Century City Mall LLC	468,777	0.10%
12	One Hundred Towers LLC	687,016	0.09%	12	Taubman Beverly Center	467,939	0.10%
13	Trizec 333 LA LLC	673,797	0.09%	13	Westfield Topanga Owner LP	452,160	0.10%
14	Maguire Partners 355 S. Grand LLC	630,139	0.08%	14	Casden Park La Brea LLC	447,005	0.10%
15	BRE HH Property Owner LLC	625,299	0.08%	15	Twentieth Century Fox Film Corp.	386,444	0.08%
16	Olympic and Georgia Partners LLC	601,431	0.08%	16	Trizec 333 LA LLC	383,700	0.08%
17	Tishman Speyer Archstone Smith	600,723	0.08%	17	Next Century Associates LLC	372,922	0.08%
18	LA Live Properties LLC	561,741	0.07%	18	1999 Stars LLC	357,311	0.08%
19	Maguire Properties 555 W. Fifth	552,469	0.07%	19	BP West Coast Products LLC	351,348	0.08%
20	CJDB LLC	542,997	0.07%	20	AP Properties Ltd	340,166	0.07%
		\$ 20,573,426	2.62%			\$ 12,322,971	2.69%

(1) Excludes taxpayers with values derived from mineral rights or a possessory interest. Historically, among the top 10 taxpayers within the District are landowners with primary land use of oil and gas production, including Marathon Petroleum Corporation, Phillips 66 Company and Valero Energy Corporation, which are not reflected in the table above.

(2) 2021-22 Local Secured Assessed Valuation: \$790,659,524,715.

(3) 2012-13 Local Secured Assessed Valuation: \$458,585,111.

Source: California Municipal Statistics, Inc.

See accompanying independent auditor's report.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Property Tax Levies and Collections
Last Ten Fiscal Years
(in thousands)
(Unaudited)

Fiscal Year	Total Tax Levy	ERAF Funds ⁽¹⁾	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections ⁽²⁾	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy
2012-2013	\$ 1,731,129	\$ 114,465	\$ 1,798,032	97.42%	\$ 132,847	\$ 1,930,879	104.62%
2013-2014	1,652,164	26,846	1,684,486	100.33	29,409	1,713,895	102.08
2014-2015	1,779,935	35,339	1,798,657	99.08	38,226	1,836,883	101.19
2015-2016	1,799,477	171,532	1,959,111	99.40	31,529	1,990,640	101.00
2016-2017	1,904,567	232,966	2,107,292	98.59	25,977	2,133,269	99.80
2017-2018	1,985,501	255,167	2,184,304	97.48	49,404	2,233,708	99.69
2018-2019	2,134,918	234,519	2,347,069	99.06	61,128	2,408,197	101.64
2019-2020	2,305,773	216,281	2,467,267	97.83	40,975	2,508,242	99.45
2020-2021	2,564,883	256,204	2,756,243	97.70	66,318	2,822,561	100.05
2021-2022	2,440,344	246,520	2,588,512	96.34	78,480	2,666,992	99.26

⁽¹⁾ Educational Revenue Augmentation Funds (ERAF) are added to tax levies received by the District.

⁽²⁾ Includes prior years' delinquencies. The Auditor-Controller has determined that they cannot provide delinquent tax information by levy year.

See accompanying independent auditor's report.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Organization Structure
Year Ended June 30, 2022
(Unaudited)

Geographical Location: The Los Angeles Unified School District is a political subdivision of the State of California. It is located in the western section of Los Angeles County and includes most of the City of Los Angeles, all the Cities of Gardena, Huntington Park, Lomita, Maywood, San Fernando, Vernon, and West Hollywood, and portions of the Cities of Bell, Bell Gardens, Beverly Hills, Carson, Commerce, Cudahy, Culver City, Hawthorne, Inglewood, Long Beach, Los Angeles, Lynwood, Montebello, Monterey Park, Rancho Palos Verdes, Santa Clarita, South Gate, and Torrance, in addition to considerable unincorporated territories devoted to homes and industry. The District did not have any changes in its school boundaries in FY2022.

Geographical Area: 710 square miles

Administrative Offices: 333 South Beaudry Avenue, Los Angeles, CA 90017

Form of Government: The District is governed by a seven-member Board of Education elected by voters within the district to serve alternating five-year terms. The term was extended in 2015 by Charter Amendment 2.

Name	Board District	Expiration of Term
Kelly Gonez, President	6	December 11, 2027
Dr. George McKenna	1	December 16, 2024
Dr. Rocio Rivas	2	December 11, 2027
Scott Schmerelson	3	December 16, 2024
Nick Melvoin	4	December 11, 2027
Jackie Goldberg	5	December 16, 2024
Tanya Ortiz Franklin	7	December 16, 2024

Name	Title
Albert M. Carvalho	Superintendent of Schools
Pedro Salcido	Deputy Superintendent, Business Services and Operations
Kristen Murphy	Chief of Staff
Andres E. Chait	Chief of School Operations
Roberto Martinez	Associate Superintendent, School Climate, Culture and Safety
Frances Baez	Chief Academic Officer
Veronica Arreguin	Chief Strategy Officer
Anthony Aguilar	Chief of Special Education, Equity and Access
Mark Hovatter	Chief Facilities Executive
David Hart	Chief Business Officer
V. Luis Buendia	Deputy Chief Business Officer
Soheil Katal	Chief Information Officer
Devora Navera Reed	General Counsel
Karla Gould	Personnel Director

Date of Establishment: 1854 as the Common Schools for the City of Los Angeles and became a unified school district in 1960.

Fiscal Year: July 1 – June 30

Number of Schools: (As of October)	2018-2019	2019-2020	2020-2021	2021-2022
Elementary Schools	445	440	438	436
Middle/Junior High Schools	81	79	78	78
Senior High Schools	94	92	89	87
Options Schools	54	54	54	53
Special Education Schools	14	14	13	13
Magnet Schools	54	61	65	66
Magnet Centers	203	231	245	255
Community Adult Schools	2	1	1	1
Regional Occupational Centers	6	6	7	7
Skills Centers	3	4	2	2
Early Education Centers	86	86	87	87
Infant Centers	4	4	4	4
California State Preschools	90	88	89	89
Primary School Centers	19	19	18	18
Multi-level Schools	24	25	28	28
Total Schools and Centers	1,179	1,204	1,218	1,224
Independent Charter Schools	225	226	229	227

See accompanying independent auditor's report.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Average Daily Attendance

Year Ended June 30, 2022

	Second Period Report	Annual Report	Audited Second Period Report*	Audited Annual Report*
District				
Kindergarten-Grade 3	109,663.75	111,088.41	109,640.89	111,066.43
Grades 4-6	82,572.64	82,946.00	82,562.11	82,937.75
Grades 7-8	49,685.94	49,777.71	49,663.51	49,758.44
Grades 9-12	102,121.19	101,511.04	102,119.55	101,509.76
Total District	<u>344,043.52</u>	<u>345,323.16</u>	<u>343,986.06</u>	<u>345,272.38</u>
County				
Kindergarten-Grade 3	0.00	0.00	0.00	0.00
Grades 4-6	0.00	0.00	0.00	0.00
Grades 7-8	1.39	1.79	1.39	1.79
Grades 9-12	<u>348.14</u>	<u>335.28</u>	<u>348.14</u>	<u>335.28</u>
Total County	<u>349.53</u>	<u>337.07</u>	<u>349.53</u>	<u>337.07</u>
Affiliated Charter Schools				
Kindergarten-Grade 3	11,201.15	11,202.63	11,200.34	11,201.80
Grades 4-6	8,277.11	8,255.65	8,277.11	8,255.65
Grades 7-8	5,940.58	5,887.65	5,940.58	5,887.65
Grades 9-12	<u>9,822.75</u>	<u>9,702.86</u>	<u>9,822.75</u>	<u>9,702.86</u>
Total Affiliated Charter Schools	<u>35,241.59</u>	<u>35,048.79</u>	<u>35,240.78</u>	<u>35,047.96</u>
Total Average Daily Attendance	<u><u>379,634.64</u></u>	<u><u>380,709.02</u></u>	<u><u>379,576.37</u></u>	<u><u>380,657.41</u></u>

See accompanying independent auditor's report and notes to supplementary information.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Average Daily Attendance Annual Report Last Ten Fiscal Years (Unaudited)

	2012-2013	2013-2014	2014-2015	2015-2016
District:				
Kindergarten-Grade 3	168,489	168,252.87	163,499.69	158,998.06
Grades 4-6	118,173	114,524.59	112,259.91	111,544.08
Grades 7-8	74,049	71,438.68	68,537.63	65,595.68
Grades 9-12	144,618	133,466.36	131,352.82	127,103.24
Total District	505,329	487,682.50	475,650.05	463,241.06
County:				
Kindergarten-Grade 3		0.00	0.00	0.00
Grades 4-6	1	1.23	1.38	1.23
Grades 7-8	8	7.85	5.12	3.18
Grades 9-12	175	670.05	628.23	489.84
Total County	184	679.13	634.73	494.25
Affiliated Charter Schools:				
Kindergarten-Grade 3	13,827	16,012.86	15,913.38	15,866.33
Grades 4-6	9,369	10,393.49	10,505.83	10,545.58
Grades 7-8	5,636	5,758.33	6,070.36	6,000.47
Grades 9-12	—	7,468.47	7,454.27	7,219.75
Total Affiliated Charter Schools	28,832	39,633.15	39,943.84	39,632.13
Total Average Daily Attendance	534,345.00	527,994.78	516,228.62	503,367.44

Note: Starting 2013-14, Local Control Funding Formula (LCFF) replaced the previous K-12 finance system with a new funding formula which is composed of uniform base grants by grade span (K-3, 4-6, 7-8, 9-12).

^(a) Adjustment was due to an FY2019-20 audit finding.

* The ADA presented in the schedule is the audited 2019-20 ADA, and the ADA for fiscal year 2020-21 was not collected per California Education Code section EC Section 2575(g)(2) based on the "hold harmless" provision stated in the Senate Bill 98 passed. As this schedule is not required by the Audit Guide and there is no clear guidance on the presentation, the District prepared the schedule according to our understand from historical guidance. During fiscal year 2020-21, CDE credited additional ADA to the District from 2 closed independent charter schools. The ADA for the 2 closed schools totaling 86.54 and 343.72 for K-3 and 9-12, respectively, are not included in the above table. In addition, audit findings from fiscal year 2020-21 of negative 3.44 ADA are not included in the above table.

See accompanying independent auditor's report and notes to supplementary information.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Average Daily Attendance
Annual Report
Last Ten Fiscal Years
(Unaudited)

2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 *	2021-2022
155,262.38	149,197.07	141,934.03	139,028.46 ^(a)	139,028.46	111,088.41
109,051.67	107,018.53	100,538.16	99,037.56	99,037.56	82,946.00
64,118.24	62,336.66	60,529.29	60,142.80	60,142.80	49,777.71
121,861.09	119,450.52	111,755.74	115,393.98	115,393.98	101,511.04
450,293.38	438,002.78	414,757.22	413,602.80	413,602.80	345,323.16
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
2.71	2.42	3.70	2.14	2.14	1.79
417.13	354.29	339.53	359.98	359.98	335.28
419.84	356.71	343.23	362.12	362.12	337.07
15,792.20	15,305.84	13,313.03	13,473.52	13,473.52	11,202.63
10,552.33	10,481.51	9,222.72	9,714.50	9,714.50	8,255.65
6,037.96	5,923.43	5,770.32	6,925.51	6,925.51	5,887.65
8,760.14	8,521.18	10,603.83	10,826.92	10,826.92	9,702.86
41,142.63	40,231.96	38,909.90	40,940.45	40,940.45	35,048.79
491,855.85	478,591.45	454,010.35	454,905.37	454,905.37	380,709.02

Note: Starting 2013-14, Local Control Funding Formula (LCFF) replaced the previous K-12 finance system with a new funding formula which is composed of uniform base grants by grade span (K-3, 4-6, 7-8, 9-12).

(a) Adjustment was due to an FY2019-20 audit finding.

* The ADA presented in the schedule is the audited 2019-20 ADA, and the ADA for fiscal year 2020-21 was not collected per California Education Code section EC Section 2575(g)(2) based on the "hold harmless" provision stated in the Senate Bill 98 passed. As this schedule is not required by the Audit Guide and there is no clear guidance on the presentation, the District prepared the schedule according to our understand from historical guidance. During fiscal year 2020-21, CDE credited additional ADA to the District from 2 closed independent charter schools. The ADA for the 2 closed schools totaling 86.54 and 343.72 for K-3 and 9-12, respectively, are not included in the above table. In addition, audit findings from fiscal year 2020-21 of negative 3.44 ADA are not included in the above table.

See accompanying independent auditor's report and notes to supplementary information.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Average Daily Attendance – Affiliated Charter Schools

Year Ended June 30, 2022

TK/K to Grade 3 ADA

Name of Affiliated Charter School	CDS Code	Total		Classroom-based	
		Second Period Report	Annual Report	Second Period Report	Annual Report
1 Alfred B. Nobel Charter Middle School	19 64733 6061543	0.00	0.00	0.00	0.00
2 Beckford Charter for Enriched Studies	19 64733 6015986	377.49	376.63	377.49	376.63
3 Calabash Charter Academy	19 64733 6016240	269.88	270.19	269.88	270.19
4 Calvert Charter for Enriched Studies	19 64733 6016265	178.14	176.62	178.14	176.62
5 Canyon Charter Elementary School	19 64733 6016323	211.69	210.87	211.69	210.87
6 Carpenter Community Charter School	19 64733 6016356	543.80	541.04	543.40	540.62
7 Castlebay Lane Charter School	19 64733 6071435	366.21	366.04	366.21	366.04
8 Chatsworth Charter High School	19 64733 1931708	0.00	0.00	0.00	0.00
9 Colfax Charter Elementary School	19 64733 6016562	415.01	416.62	415.01	416.62
10 Community Magnet Charter Elementary School	19 64733 6094726	251.29	249.24	251.29	249.17
11 Dearborn Elementary Charter Academy	19 64733 6016729	302.54	301.95	302.54	301.95
12 Dixie Canyon Community Charter School	19 64733 6016778	428.43	426.86	428.43	426.86
13 Dr. Theodore T. Alexander Jr. Science Center	19 64733 0102491	345.95	346.62	345.95	346.62
14 El Oro Way Charter For Enriched Studies	19 64733 6016869	245.84	247.41	245.84	247.41
15 Emerson Community Charter School	19 64733 6057988	0.00	0.00	0.00	0.00
16 Enadia Way Technology Charter	19 64733 0117036	115.96	117.84	115.96	117.84
17 Encino Charter Elementary School	19 64733 6016935	347.48	345.62	347.48	345.62
18 Gaspar de Portola Charter Middle	19 64733 6061584	0.00	0.00	0.00	0.00
19 George Ellery Hale Charter Academy	19 64733 6061477	0.00	0.00	0.00	0.00
20 Grover Cleveland Charter High School	19 64733 1931864	0.00	0.00	0.00	0.00
21 Hamlin Charter Academy	19 64733 6017438	171.38	173.26	171.38	173.26
22 Haynes Charter For Enriched Studies	19 64733 6017529	219.45	218.61	219.45	218.61
23 Hesby Oaks Leadership Charter	19 64733 0112060	178.94	177.88	178.94	177.88
24 Justice Street Academy Charter School	19 64733 6017693	222.18	223.26	222.18	223.26
25 Kenter Canyon Elementary Charter	19 64733 6017701	291.76	294.27	291.26	292.19
26 Knollwood Preparatory Academy	19 64733 6017743	222.51	223.03	222.51	223.03
27 Lockhurst Drive Charter Elementary	19 64733 6017891	281.86	280.87	281.86	280.87
28 Marquez Charter School	19 64733 6018063	184.03	183.84	184.03	183.84
29 Nestle Avenue Charter School	19 64733 6018287	242.53	242.81	242.53	242.81
30 Open Charter Magnet School	19 64733 6097927	241.78	240.41	241.78	240.41
31 Palisades Charter Elementary	19 64733 6018634	250.15	249.44	250.15	249.38
32 Paul Revere Charter Middle	19 64733 6058267	0.00	0.00	0.00	0.00
33 Plainview Academic Charter Academy	19 64733 6018725	165.80	168.02	165.80	168.02
34 Pomelo Community Charter School	19 64733 6018774	339.97	340.39	339.97	340.39
35 Reseda Charter High School	19 64733 1937226	0.00	0.00	0.00	0.00
36 Riverside Drive Charter School	19 64733 6018923	253.76	253.73	253.76	253.73
37 Robert A. Millikan Affiliated Charter & Performing Arts Magnet Middle School	19 64733 6058150	0.00	0.00	0.00	0.00
38 Serrania Avenue Charter School for Enriched Studies	19 64733 6019111	345.17	345.98	345.17	345.98
39 Sherman Oaks Elementary Charter School	19 64733 6019186	318.96	317.54	318.96	317.54
40 Superior Street Elementary	19 64733 6019392	256.31	257.36	256.31	257.36
41 Sylmar Charter High School	19 64733 1938554	0.00	0.00	0.00	0.00
42 Taft Charter High School	19 64733 1938612	0.00	0.00	0.00	0.00
43 Topanga Elementary Charter School	19 64733 6019525	129.42	130.86	128.42	129.35
44 Topeka Charter School For Advanced Studies	19 64733 6019533	324.66	325.06	324.66	325.06
45 University High School Charter	19 64733 1938885	0.00	0.00	0.00	0.00
46 Van Gogh Charter School	19 64733 6019673	249.88	250.08	249.88	250.08
47 Welby Way Charter and Gifted/High-Ability Magnet Center Elementary School	19 64733 6019855	439.59	438.67	439.54	438.59
48 Westwood Charter Elementary School	19 64733 6019939	409.40	410.02	407.75	408.51
49 Wilbur Charter For Enriched Academics	19 64733 6019954	336.07	336.55	336.07	336.55
50 Woodlake Elementary Community Charter	19 64733 6020036	321.24	323.34	321.24	323.34
51 Woodland Hills Elementary Charter For Enriched Studies	19 64733 6020044	404.64	403.80	404.64	403.80
Total Affiliated Charter Schools Average Daily Attendance		11,201.15	11,202.63	11,197.55	11,196.90

Note: Due to data entry error that occurred during the creation of the Annual reports, the Annual ADA of two schools are overstated as follows: Kenter Canyon - 3.35 units of ADA; Westwood Charter - 1.85 units of ADA. Revised Annual ADA reports will be submitted when the Annual Corrected period reporting is made available.

See accompanying independent auditor's report and notes to supplementary information.

Grades 4-6 ADA				Grades 7-8 ADA			
Total		Classroom-based		Total		Classroom-based	
Second Period Report	Annual Report	Second Period Report	Annual Report	Second Period Report	Annual Report	Second Period Report	Annual Report
609.22	606.49	609.22	606.49	1,293.57	1,287.09	1,293.57	1,287.09
181.54	181.72	181.54	181.72	0.00	0.00	0.00	0.00
106.69	105.93	106.69	105.93	0.00	0.00	0.00	0.00
91.92	91.52	91.92	91.52	0.00	0.00	0.00	0.00
116.99	116.60	116.99	116.60	0.00	0.00	0.00	0.00
249.04	248.57	249.04	248.57	0.00	0.00	0.00	0.00
199.52	200.49	199.52	200.49	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
162.42	162.11	162.42	162.11	0.00	0.00	0.00	0.00
141.63	140.17	141.63	140.17	0.00	0.00	0.00	0.00
131.72	131.85	131.72	131.85	0.00	0.00	0.00	0.00
164.09	163.38	164.09	163.38	0.00	0.00	0.00	0.00
146.28	146.62	146.28	146.62	0.00	0.00	0.00	0.00
135.53	136.49	135.53	136.49	0.00	0.00	0.00	0.00
157.38	155.31	157.38	155.31	279.26	276.69	279.26	276.69
72.54	73.51	72.48	73.47	0.00	0.00	0.00	0.00
146.57	146.21	146.57	146.21	0.00	0.00	0.00	0.00
478.28	475.19	478.28	475.19	987.38	979.25	987.38	979.25
606.22	599.42	606.22	599.42	1,227.56	1,212.98	1,227.56	1,212.98
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73.40	73.37	73.40	73.37	0.00	0.00	0.00	0.00
110.40	109.65	110.40	109.65	0.00	0.00	0.00	0.00
159.36	158.61	159.36	158.61	115.78	114.49	115.78	114.49
94.31	95.50	94.31	95.50	0.00	0.00	0.00	0.00
142.18	145.20	142.12	143.93	0.00	0.00	0.00	0.00
96.78	97.52	96.78	97.52	0.00	0.00	0.00	0.00
146.41	147.51	146.41	147.51	0.00	0.00	0.00	0.00
124.56	123.63	124.56	123.63	0.00	0.00	0.00	0.00
103.69	103.03	103.69	103.03	0.00	0.00	0.00	0.00
123.60	122.18	123.60	122.18	0.00	0.00	0.00	0.00
126.66	126.20	126.66	126.20	0.00	0.00	0.00	0.00
517.21	515.48	517.21	515.48	1,111.70	1,103.44	1,111.70	1,103.44
71.91	72.62	71.91	72.62	0.00	0.00	0.00	0.00
176.64	176.66	176.43	176.53	0.00	0.00	0.00	0.00
53.26	52.94	53.26	52.94	48.20	48.11	48.20	48.11
113.84	113.65	113.84	113.65	0.00	0.00	0.00	0.00
415.54	409.88	415.54	409.88	877.13	865.60	877.13	865.60
142.11	142.59	142.11	142.59	0.00	0.00	0.00	0.00
171.55	172.44	171.55	172.44	0.00	0.00	0.00	0.00
138.99	139.37	138.99	139.37	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49.73	50.06	49.50	49.83	0.00	0.00	0.00	0.00
160.86	159.82	160.86	159.82	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117.43	118.46	117.43	118.46	0.00	0.00	0.00	0.00
260.18	259.12	260.01	258.82	0.00	0.00	0.00	0.00
204.30	203.69	204.00	203.48	0.00	0.00	0.00	0.00
147.72	148.74	147.72	148.74	0.00	0.00	0.00	0.00
162.26	161.40	162.26	161.40	0.00	0.00	0.00	0.00
174.65	174.75	174.65	174.75	0.00	0.00	0.00	0.00
8,277.11	8,255.65	8,276.08	8,253.47	5,940.58	5,887.65	5,940.58	5,887.65

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Average Daily Attendance – Affiliated Charter Schools (Continued)
Year Ended June 30, 2022

Name of Affiliated Charter School	CDS Code	Grades 9-12 ADA			
		Total		Classroom-based	
		Second Period Report	Annual Report	Second Period Report	Annual Report
1 Alfred B. Nobel Charter Middle School	19 64733 6061543	0.00	0.00	0.00	0.00
2 Beckford Charter for Enriched Studies	19 64733 6015986	0.00	0.00	0.00	0.00
3 Calabash Charter Academy	19 64733 6016240	0.00	0.00	0.00	0.00
4 Calvert Charter for Enriched Studies	19 64733 6016265	0.00	0.00	0.00	0.00
5 Canyon Charter Elementary School	19 64733 6016323	0.00	0.00	0.00	0.00
6 Carpenter Community Charter School	19 64733 6016356	0.00	0.00	0.00	0.00
7 Castlebay Lane Charter School	19 64733 6071435	0.00	0.00	0.00	0.00
8 Chatsworth Charter High School	19 64733 1931708	1,482.59	1,455.98	1,482.59	1,455.98
9 Colfax Charter Elementary School	19 64733 6016562	0.00	0.00	0.00	0.00
10 Community Magnet Charter Elementary School	19 64733 6094726	0.00	0.00	0.00	0.00
11 Dearborn Elementary Charter Academy	19 64733 6016729	0.00	0.00	0.00	0.00
12 Dixie Canyon Community Charter School	19 64733 6016778	0.00	0.00	0.00	0.00
13 Dr. Theodore T. Alexander Jr. Science Center	19 64733 0102491	0.00	0.00	0.00	0.00
14 El Oro Way Charter For Enriched Studies	19 64733 6016869	0.00	0.00	0.00	0.00
15 Emerson Community Charter School	19 64733 6057988	0.00	0.00	0.00	0.00
16 Enadia Way Technology Charter	19 64733 0117036	0.00	0.00	0.00	0.00
17 Encino Charter Elementary School	19 64733 6016935	0.00	0.00	0.00	0.00
18 Gaspar de Portola Charter Middle	19 64733 6061584	0.00	0.00	0.00	0.00
19 George Ellery Hale Charter Academy	19 64733 6061477	0.00	0.00	0.00	0.00
20 Grover Cleveland Charter High School	19 64733 1931864	2,507.73	2,476.05	2,507.73	2,476.05
21 Hamlin Charter Academy	19 64733 6017438	0.00	0.00	0.00	0.00
22 Haynes Charter For Enriched Studies	19 64733 6017529	0.00	0.00	0.00	0.00
23 Hesby Oaks Leadership Charter	19 64733 0112060	0.00	0.00	0.00	0.00
24 Justice Street Academy Charter School	19 64733 6017693	0.00	0.00	0.00	0.00
25 Kenter Canyon Elementary Charter	19 64733 6017701	0.00	0.00	0.00	0.00
26 Knollwood Preparatory Academy	19 64733 6017743	0.00	0.00	0.00	0.00
27 Lockhurst Drive Charter Elementary	19 64733 6017891	0.00	0.00	0.00	0.00
28 Marquez Charter School	19 64733 6018063	0.00	0.00	0.00	0.00
29 Nestle Avenue Charter School	19 64733 6018287	0.00	0.00	0.00	0.00
30 Open Charter Magnet School	19 64733 6097927	0.00	0.00	0.00	0.00
31 Palisades Charter Elementary	19 64733 6018634	0.00	0.00	0.00	0.00
32 Paul Revere Charter Middle	19 64733 6058267	0.00	0.00	0.00	0.00
33 Plainview Academic Charter Academy	19 64733 6018725	0.00	0.00	0.00	0.00
34 Pomelo Community Charter School	19 64733 6018774	0.00	0.00	0.00	0.00
35 Reseda Charter High School	19 64733 1937226	1,175.30	1,163.16	1,175.30	1,163.16
36 Riverside Drive Charter School	19 64733 6018923	0.00	0.00	0.00	0.00
37 Robert A. Millikan Affiliated Charter & Performing Arts Magnet Middle School	19 64733 6058150	0.00	0.00	0.00	0.00
38 Serrania Avenue Charter School for Enriched Studies	19 64733 6019111	0.00	0.00	0.00	0.00
39 Sherman Oaks Elementary Charter School	19 64733 6019186	0.00	0.00	0.00	0.00
40 Superior Street Elementary	19 64733 6019392	0.00	0.00	0.00	0.00
41 Sylmar Charter High School	19 64733 1938554	1,385.80	1,371.29	1,385.80	1,371.29
42 Taft Charter High School	19 64733 1938612	1,993.53	1,974.17	1,993.53	1,974.17
43 Topanga Elementary Charter School	19 64733 6019525	0.00	0.00	0.00	0.00
44 Topeka Charter School For Advanced Studies	19 64733 6019533	0.00	0.00	0.00	0.00
45 University High School Charter	19 64733 1938885	1,277.80	1,262.21	1,277.80	1,262.21
46 Van Gogh Charter School	19 64733 6019673	0.00	0.00	0.00	0.00
47 Welby Way Charter and Gifted/High-Ability Magnet Center Elementary School	19 64733 6019855	0.00	0.00	0.00	0.00
48 Westwood Charter Elementary School	19 64733 6019939	0.00	0.00	0.00	0.00
49 Wilbur Charter For Enriched Academics	19 64733 6019954	0.00	0.00	0.00	0.00
50 Woodlake Elementary Community Charter	19 64733 6020036	0.00	0.00	0.00	0.00
51 Woodland Hills Elementary Charter For Enriched Studies	19 64733 6020044	0.00	0.00	0.00	0.00
Total Affiliated Charter Schools Average Daily Attendance		9,822.75	9,702.86	9,822.75	9,702.86

See accompanying independent auditor's report and notes to supplementary information.

Totals

Total ADA		Classroom-based ADA	
Second Period Report	Annual Report	Second Period Report	Annual Report
1,902.79	1,893.58	1,902.79	1,893.58
559.03	558.35	559.03	558.35
376.57	376.12	376.57	376.12
270.06	268.14	270.06	268.14
328.68	327.47	328.68	327.47
792.84	789.61	792.44	789.19
565.73	566.53	565.73	566.53
1,482.59	1,455.98	1,482.59	1,455.98
577.43	578.73	577.43	578.73
392.92	389.41	392.92	389.34
434.26	433.80	434.26	433.80
592.52	590.24	592.52	590.24
492.23	493.24	492.23	493.24
381.37	383.90	381.37	383.90
436.64	432.00	436.64	432.00
188.50	191.35	188.44	191.31
494.05	491.83	494.05	491.83
1,465.66	1,454.44	1,465.66	1,454.44
1,833.78	1,812.40	1,833.78	1,812.40
2,507.73	2,476.05	2,507.73	2,476.05
244.78	246.63	244.78	246.63
329.85	328.26	329.85	328.26
454.08	450.98	454.08	450.98
316.49	318.76	316.49	318.76
433.94	439.47	433.38	436.12
319.29	320.55	319.29	320.55
428.27	428.38	428.27	428.38
308.59	307.47	308.59	307.47
346.22	345.84	346.22	345.84
365.38	362.59	365.38	362.59
376.81	375.64	376.81	375.58
1,628.91	1,618.92	1,628.91	1,618.92
237.71	240.64	237.71	240.64
516.61	517.05	516.40	516.92
1,276.76	1,264.21	1,276.76	1,264.21
367.60	367.38	367.60	367.38
1,292.67	1,275.48	1,292.67	1,275.48
487.28	488.57	487.28	488.57
490.51	489.98	490.51	489.98
395.30	396.73	395.30	396.73
1,385.80	1,371.29	1,385.80	1,371.29
1,993.53	1,974.17	1,993.53	1,974.17
179.15	180.92	177.92	179.18
485.52	484.88	485.52	484.88
1,277.80	1,262.21	1,277.80	1,262.21
367.31	368.54	367.31	368.54
699.77	697.79	699.55	697.41
613.70	613.71	611.75	611.99
483.79	485.29	483.79	485.29
483.50	484.74	483.50	484.74
579.29	578.55	579.29	578.55
35,241.59	35,048.79	35,236.96	35,040.88

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Instructional Time Offered

Year Ended June 30, 2022

Grade Level	1986-1987 Minutes Requirements	2021-22 Actual Minutes Offered	Number of Instructional Days Offered	Complied with Instructional Minutes and Days Provisions
Kindergarten	36,000	55,100	180	Yes
Grades 1 to 3	50,400	55,100	180	Yes
Grades 4 to 6 ⁽¹⁾	54,000	55,100	180	Yes
Grades 7 to 8 ⁽²⁾	54,000	62,160 or 65,300	180	Yes
Grades 9 to 12	64,800	65,300	180	Yes

(1) Elementary schools only.

(2) Middle schools with 6-8 grade configuration approved for common planning time have at least 62,160 annual instructional minutes. Middle schools with 6-8 grade configuration not approved for common planning time have at least 65,300 annual instructional minutes.

Notes:

1. All District schools, including the charter schools in this report, complied with the statutory instructional days and instructional minutes requirements
2. LAUSD received incentive funding for increasing instructional time pursuant to the Longer Year/Longer Instructional Day.

See accompanying independent auditor's report and notes to supplementary information.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Financial Trends and Analysis

Year Ended June 30, 2022

(in thousands)

	2022-2023 Budgeted	2021-2022 Actual	2020-2021 Actual	2019-2020 Actual	2018-2019 Actual
General Fund:					
Revenues	\$ 10,794,654	\$ 9,672,924	\$ 8,744,994	\$ 7,591,570	\$ 7,732,610
Other Financing Sources	40,367	108,571	265,007	22,145	56,100
Total Revenues and Other Financing Sources	10,835,021	9,781,495	9,010,001	7,613,715	7,788,710
Expenditures	11,664,269	9,294,057	8,166,021	7,730,286	7,542,236
Other Financing Uses	35,719	14,404	38,165	50,805	40,397
Total Expenditures and Other Financing Uses	11,699,988	9,308,461	8,204,186	7,781,091	7,582,633
Change in Fund Balance	(864,967)	473,034	805,815	(167,376)	206,077
Beginning Fund Balance	3,567,607	2,855,289	2,049,474	2,216,850	2,010,773
Ending Fund Balance	<u>\$ 2,702,640</u>	<u>\$ 3,328,323</u>	<u>\$ 2,855,289</u>	<u>\$ 2,049,474</u>	<u>\$ 2,216,850</u>
Available Reserves*	<u>\$ 604,530</u>	<u>\$ 1,140,017</u>	<u>\$ 1,533,263</u>	<u>\$ 571,426</u>	<u>\$ 984,235</u>
Unassigned Reserve for Economic Uncertainties	<u>\$ 234,100</u>	<u>\$ 199,860</u>	<u>\$ 91,990</u>	<u>\$ 79,000</u>	<u>\$ 75,618</u>
Unassigned Fund Balance	<u>\$ 370,430</u>	<u>\$ 940,157</u>	<u>\$ 1,441,273</u>	<u>\$ 492,426</u>	<u>\$ 908,617</u>
Available Reserves as a Percentage of Total Expenditures and Other Financing Uses	5.17%	12.25%	18.69%	7.34%	12.98%
Total Long-Term Debt	\$ 26,443,819	\$ 27,136,289	\$ 31,658,402	\$ 28,402,060	\$ 29,982,661
Average Daily Attendance (ADA) at P-2	424,434	449,937	455,356 ^a	454,848	451,551

The General Fund has maintained a positive ending fund balance for the past four fiscal years presented in this schedule.

For a district this size, the State has recommended available reserves to be at least 1% of total General Fund expenditures and other financing uses. The District has been able to meet these requirements for the past four fiscal years.

* Available reserves consist of all unassigned fund balances and unassigned reserve for economic uncertainties.

^a To ensure funding stability in light of the COVID-19 pandemic, the 2020-21 State Budget and California Education Code section EC Section 2575(g)(2) included a hold-harmless provision for the purpose of calculating apportionments in fiscal year 2020-21. The provision provided that apportionment be based on fiscal year 2019-20 ADA. As such, the District's ADA data presented for fiscal year 2020-21 is 2019-20 annual ADA plus credits and growth adjustments received in 2020-21.

See accompanying independent auditor's report and notes to supplementary information.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Schedule to Reconcile the Annual Financial Budget Report (SACS)
with Audited Financial Statements
Year Ended June 30, 2022
(in thousands)

	<u>General Fund</u>	<u>District Bonds</u>	<u>Other Governmental *</u>
June 30, 2022 Unaudited Actual Financial Reports			
Fund Balances	\$ 3,400,095	\$ 1,352,452	\$ 683,969
Adjustments:			
To adjust additional Local Control Funding Formula revenue	1,762	—	—
To record additional Medical Billing Option revenue	2,658	—	—
To adjust grant revenues for expenditures accruals	(5,368)		
To adjust expenditure accruals	(70,824)	(37,315)	(4,436)
June 30, 2022 Audited Financial Statement			
Fund Balances	<u>\$ 3,328,323</u>	<u>\$ 1,315,137</u>	<u>\$ 679,533</u>
* The adjustment in the Other Governmental includes the following funds:			
Adult Education Fund (Fund 110)	\$ (3)		
Capital Facilities Fund (Fund 250)	(4,169)		
County School Facilities Fund (Fund 351)	(105)		
Special Reserve - CRA (Fund 400)	(40)		
Special Reserve (Fund 401)	(119)		
Total Other Governmental Funds	<u>\$ (4,436)</u>		

There were no adjustments to fund balances for funds not presented above.

See accompanying independent auditor's report and notes to supplementary information.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Charter Schools

Year Ended June 30, 2022

(Unaudited)

	SCHOOL	STATE CHARTER NO.	CDS CODE	Affiliated	Fiscally Independent	Included in the District Audit
1	Alfred B Nobel Charter Middle School	1480	19 64733 6061543	x		Yes
2	Beckford Charter for Enriched Studies	1344	19 64733 6015986	x		Yes
3	Calabash Charter Academy	1345	19 64733 6016240	x		Yes
4	Calvert Charter for Enriched Studies	1585	19 64733 6016265	x		Yes
5	Canyon Charter Elementary	0226	19 64733 6016323	x		Yes
6	Carpenter Community Charter	1235	19 64733 6016356	x		Yes
7	Castlebay Lane Charter	1477	19 64733 6071435	x		Yes
8	Chatsworth Charter High	1581	19 64733 1931708	x		Yes
9	Colfax Charter Elementary	1041	19 64733 6016562	x		Yes
10	Community Magnet Charter Elementary	0957	19 64733 6094726	x		Yes
11	Dearborn Elementary Charter Academy	1481	19 64733 6016729	x		Yes
12	Dixie Canyon Community Charter	1469	19 64733 6016778	x		Yes
13	Dr. Theodore T. Alexander Jr Science Center	0604	19 64733 0102491	x		Yes
14	El Oro Way Charter For Enriched Studies	1466	19 64733 6016869	x		Yes
15	Emerson Community Charter	1688	19 64733 6057988	x		Yes
16	Enadia Way Technology Charter	1474	19 64733 0117036	x		Yes
17	Encino Charter Elementary	1471	19 64733 6016935	x		Yes
18	Gaspar de Portola Charter Middle	2074	19 64733 6061584	x		Yes
19	George Ellery Hale Charter Academy	1346	19 64733 6061477	x		Yes
20	Grover Cleveland Charter High	1571	19 64733 1931864	x		Yes
21	Hamlin Charter Academy	1472	19 64733 6017438	x		Yes
22	Haynes Charter For Enriched Studies	1470	19 64733 6017529	x		Yes
23	Hesby Oaks Leadership Charter	1468	19 64733 0112060	x		Yes
24	Justice Street Academy Charter	1487	19 64733 6017693	x		Yes
25	Kenter Canyon Elementary Charter	0227	19 64733 6017701	x		Yes
26	Knollwood Preparatory Academy	1486	19 64733 6017743	x		Yes
27	Lockhurst Drive Charter Elementary	1478	19 64733 6017891	x		Yes
28	Marquez Charter	0228	19 64733 6018063	x		Yes
29	Nestle Avenue Charter	1465	19 64733 6018287	x		Yes
30	Open Charter Magnet	0012	19 64733 6097927	x		Yes
31	Palisades Charter Elementary	0229	19 64733 6018634	x		Yes
32	Paul Revere Charter Middle	0225	19 64733 6058267	x		Yes
33	Plainview Academic Charter Academy	1435	19 64733 6018725	x		Yes
34	Pomelo Community Charter	1347	19 64733 6018774	x		Yes
35	Reseda Charter High	2005	19 64733 1937226	x		Yes
36	Riverside Drive Charter	1362	19 64733 6018923	x		Yes
37	Robert A. Millikan Affiliated Charter & Performing Arts Magnet Middle School	1473	19 64733 6058150	x		Yes
38	Serrania Avenue Charter School for Enriched Studies	1484	19 64733 6019111	x		Yes

See accompanying independent auditor's report and notes to supplementary information.

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Charter Schools

Year Ended June 30, 2022

(Unaudited)

SCHOOL	STATE CHARTER NO.	CDS CODE	Affiliated	Fiscally Independent	Included in the District Audit
39 Sherman Oaks Elementary Charter	1348	19 64733 6019186	x		Yes
40 Superior Street Elementary	1476	19 64733 6019392	x		Yes
41 Sylmar Charter High School	1834	19 64733 1938554	x		Yes
42 Taft Charter High	1580	19 64733 1938612	x		Yes
43 Topanga Elementary Charter	0230	19 64733 6019525	x		Yes
44 Topeka Drive Charter for Advanced Studies	1475	19 64733 6019533	x		Yes
45 University High School Charter	2006	19 64733 1938885	x		Yes
46 Van Gogh Charter	1479	19 64733 6019673	x		Yes
47 Welby Way Charter Elementary Gifted Magnet	1349	19 64733 6019855	x		Yes
48 Westwood Charter Elementary	0031	19 64733 6019939	x		Yes
49 Wilbur Charter for Enriched Academics	1482	19 64733 6019954	x		Yes
50 Woodlake Elementary Community Charter	1483	19 64733 6020036	x		Yes
51 Woodland Hills Charter Elementary for Enriched Studies	1485	19 64733 6020044	x		Yes

See accompanying independent auditor's report and notes to supplementary information.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Charter Schools

Year Ended June 30, 2022

(Unaudited)

SCHOOL	STATE CHARTER NO.	CDS CODE	Affiliated	Fiscally Independent	Included in the District Audit
1	Academia Moderna	1101	19 64733 0120097	x	No
2	Academy of Media Arts	2038	19 64733 0139055	x	No
3	Accelerated	0045	19 64733 6112536	x	No
4	Accelerated Charter Elementary (ACES)	0539	19 64733 0100743	x	No
5	Alain Leroy Locke College Preparatory Academy	1050	19 64733 0118588	x	No
6	Alliance Cindy and Bill Simon Technology Academy High	1161	19 64733 0121285	x	No
7	Alliance College-Ready Middle Academy 12	1533	19 64733 0128058	x	No
8	Alliance College-Ready Middle Academy 4	1096	19 64733 0120030	x	No
9	Alliance College-Ready Middle Academy 8	1531	19 64733 0128033	x	No
10	Alliance Collins Family College-Ready High	0718	19 64733 0108936	x	No
11	Alliance Dr. Olga Mohan High School	0790	19 64733 0111500	x	No
12	Alliance Gertz-Ressler Richard Merkin 6-12 Complex	0645	19 64733 0106864	x	No
13	Alliance Jack H. Skirball Middle	0779	19 64733 0111518	x	No
14	Alliance Judy Ivie Burton Technology Academy High	0714	19 64733 0108894	x	No
15	Alliance Kory Hunter Middle	1532	19 64733 0128041	x	No
16	Alliance Leichtman-Levine Family Foundation Environmental Science High	0929	19 64733 0117606	x	No
17	Alliance Marc & Eva Stern Math and Science (CA State Univ. L.A. Campus)	0788	19 64733 0111658	x	No
18	Alliance Margaret M. Bloomfield Technology Academy High	1356	19 64733 0124941	x	No
19	Alliance Marine - Innovation and Technology 6-12 Complex	1738	19 64733 0132084	x	No
20	Alliance Morgan McKinzie High	0928	19 64733 0116509	x	No
21	Alliance Ouchi-O'Donovan 6-12 Complex	0784	19 64733 0111641	x	No
22	Alliance Patti And Peter Neuwirth Leadership Academy	0789	19 64733 0111492	x	No
23	Alliance Piera Barbaglia Shaheen Health Services Academy	0927	19 64733 0117598	x	No
24	Alliance Renee and Meyer Luskin Academy High	1343	19 64733 0124891	x	No
25	Alliance Susan and Eric Smidt Technology High	1163	19 64733 0123133	x	No
26	Alliance Ted K. Tajima High	1164	19 64733 0123141	x	No
27	Alliance Tennenbaum Family Technology High (PSC)	1162	19 64733 0121293	x	No
28	Alliance Virgil Roberts Leadership Academy	1530	19 64733 0128009	x	No
29	Anahuacalmecac International University Preparatory of North America	1685	19 64733 0132928	x	No
30	Animo Ellen Ochoa Charter Middle	1286	19 64733 0123992	x	No
31	Animo Florence-Firestone Charter Middle	1794	19 64733 0134023	x	No
32	Animo Jackie Robinson High	0793	19 64733 0111583	x	No
33	Animo James B. Taylor Charter Middle	1287	19 64733 0124008	x	No
34	Animo Jefferson Charter Middle	1216	19 64733 0122481	x	No
35	Animo Legacy Charter Middle School (Clay Campus) (PSC)	1288	19 64733 0124016	x	No
36	Animo Mae Jemison Charter Middle	1624	19 64733 0129270	x	No
37	Animo Pat Brown	0649	19 64733 0106849	x	No
38	Animo Ralph Bunche Charter High	0781	19 64733 0111575	x	No

See accompanying independent auditor's report and notes to supplementary information.

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Charter Schools

Year Ended June 30, 2022

(Unaudited)

SCHOOL	STATE CHARTER NO.	CDS CODE	Affiliated	Fiscally Independent	Included in the District Audit
39	Animo South Los Angeles Charter	0602	19 64733 0102434	x	No
40	Animo Venice Charter High	0648	19 64733 0106831	x	No
41	Animo Watts College Preparatory Academy	0783	19 64733 0111625	x	No
42	Animo Westside Charter Middle	1217	19 64733 0122499	x	No
43	APEX Academy	1459	19 64733 0117077	x	No
44	Ararat Charter	1156	19 64733 0121079	x	No
45	Arts In Action Community Charter	1218	19 64733 0123158	x	No
46	Arts in Action Community Middle School	1806	19 64733 0134205	x	No
47	Aspire Centennial College Preparatory Academy	1436	19 64733 0126797	x	No
48	Aspire Firestone Academy (PSC)	1214	19 64733 0122622	x	No
49	Aspire Gateway Academy Charter (PSC)	1213	19 64733 0122614	x	No
50	Aspire Inskip Academy Charter (PSC)	1332	19 64733 0124800	x	No
51	Aspire Juanita Tate Academy Charter (PSC)	1331	19 64733 0124792	x	No
52	Aspire Junior Collegiate Academy	1551	19 64733 0114884	x	No
53	Aspire Pacific Academy	1230	19 64733 0122721	x	No
54	Aspire Slauson Academy Charter (PSC)	1330	19 64733 0124784	x	No
55	Aspire Titan Academy	1550	19 64733 0120477	x	No
56	Bert Corona Charter	0654	19 64733 0106872	x	No
57	Bert Corona Charter High	1724	19 64733 0132126	x	No
58	Birmingham Community Charter High	1119	19 64733 1931047	x	No
59	Bright Star Secondary Charter Academy	0826	19 64733 0112508	x	No
60	California Creative Learning Academy	0827	19 64733 0112235	x	No
61	California Creative Learning Academy Middle School	1960	19 64733 0137463	x	No
62	Camino Nuevo Charter Academy 2 (Kayne Siart)	1231	19 64733 0122861	x	No
63	Camino Nuevo Charter Academy 4 (Cisneros) (PSC)	1334	19 64733 0124826	x	No
64	Camino Nuevo Charter Academy (Burlington)	0293	19 64733 6117667	x	No
65	Camino Nuevo Elementary School 3 (Eisner) (PSC)	1212	19 64733 0122564	x	No
66	Camino Nuevo High 2 (Dalzell Lance)	1540	19 64733 0127910	x	No
67	CATCH Prep Charter High, Inc.	0570	19 64733 0101659	x	No
68	Center for Advanced Learning	0937	19 64733 0115139	x	No
69	Central City Value	0534	19 64733 0100800	x	No
70	CHAMPS - Charter HS of Arts-Multimedia & Performing	0712	19 64733 0108878	x	No
71	CHIME Institute's Schwarzenegger Community	0417	19 64733 6119531	x	No
72	<i>Citizens of the World Charter School East Valley</i>	2081	19 64733 0140749	x	No
73	Citizens of the World Charter School West Valley	2082	19 64733 0139832	x	No
74	Citizens of the World Charter School Hollywood	1200	19 64733 0122556	x	No
75	Citizens of the World Charter School Mar Vista (Gateway)	1414	19 64733 0126193	x	No
76	Citizens of the World Charter School Silver Lake	1413	19 64733 0126177	x	No
77	City Language Immersion Charter	1538	19 64733 0127886	x	No
78	Collegiate Charter High School of Los Angeles	1722	19 64733 0131821	x	No

See accompanying independent auditor's report and notes to supplementary information.

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Charter Schools

Year Ended June 30, 2022

(Unaudited)

SCHOOL	STATE CHARTER NO.	CDS CODE	Affiliated	Fiscally Independent	Included in the District Audit
79	Crete Academy	1854	19 64733 0135616	x	No
80	Crown Preparatory Academy	1187	19 64733 0121848	x	No
81	Discovery Charter Preparatory School 2	0949	19 64733 0115253	x	No
82	Downtown Value	0448	19 64733 6119903	x	No
83	Ednovate - Brio College Prep	1843	19 64733 0135723	x	No
84	Ednovate - East College Prep	1702	19 64733 0132282	x	No
85	Ednovate - Esperanza College Prep	1842	19 64733 0135715	x	No
86	Ednovate - South LA College Prep	2087	19 64733 0140129	x	No
87	Ednovate - USC Hybrid High College Prep	1401	19 64733 0125864	x	No
88	El Camino Real Charter High	1314	19 64733 1932623	x	No
89	El Rio Community School	2080	19 64733 0140004	x	No
90	Equitas Academy 2	1402	19 64733 0126169	x	No
91	Equitas Academy 3 Charter	1669	19 64733 0129650	x	No
92	Equitas Academy 4	1785	19 64733 0133686	x	No
93	Equitas Academy 5	2040	19 64733 0139121	x	No
94	Equitas Academy 6	2030	19 64733 0138883	x	No
95	Equitas Academy Charter	1093	19 64733 0119982	x	No
96	Everest Value	1638	19 64733 0129858	x	No
97	Extera Public	1300	19 64733 0124198	x	No
98	Extera Public School No. 2	1562	19 64733 0128132	x	No
99	Fenton Avenue Charter	0030	19 64733 6017016	x	No
100	Fenton Charter Leadership Academy	1613	19 64733 0131722	x	No
101	Fenton Primary Center	0911	19 64733 0115048	x	No
102	Fenton STEM Academy: Elementary Center for Science Technology Engineering and Mathematics	1605	19 64733 0131466	x	No
103	Gabriella Charter	0713	19 64733 0108886	x	No
104	Gabriella Charter 2	1853	19 64733 0135509	x	No
105	Girls Athletic Leadership School Los Angeles	1791	19 64733 0133710	x	No
106	Global Education Academy	0934	19 64733 0114967	x	No
107	Global Education Academy 2	1641	19 64733 0129833	x	No
108	Goethe International Charter	1036	19 64733 0117978	x	No
109	Granada Hills Charter	0572	19 64733 1933746	x	No
110	High Tech LA	0537	19 64733 0100677	x	No
111	High Tech LA Middle	1929	19 64733 0137471	x	No
112	ICEF Innovation Los Angeles Charter	1037	19 64733 0117952	x	No
113	ICEF View Park Preparatory Elementary School	0190	19 64733 6117048	x	No
114	ICEF View Park Preparatory High School	0543	19 64733 0101196	x	No
115	ICEF View Park Preparatory Middle School	0506	19 64733 6121081	x	No
116	ICEF Vista Elementary Academy	1039	19 64733 0117937	x	No
117	ICEF Vista Middle Academy	0953	19 64733 0115287	x	No

See accompanying independent auditor's report and notes to supplementary information.

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Charter Schools

Year Ended June 30, 2022

(Unaudited)

SCHOOL	STATE CHARTER NO.	CDS CODE	Affiliated	Fiscally Independent	Included in the District Audit
118	Ingenium Charter	1157	19 64733 0121137	x	No
119	Ingenium Charter Middle	1536	19 64733 0127985	x	No
120	Invictus Leadership Academy	2088	19 64733 0140111	x	No
121	ISANA Cardinal Academy	1285	19 64733 0123984	x	No
122	ISANA Himalia Academy	1858	19 77081 0135954	x	No
123	ISANA Nascent Academy	0716	19 64733 0108910	x	No
124	ISANA Octavia Academy	1232	19 64733 0122655	x	No
125	ISANA Palmati Academy	1246	19 64733 0123166	x	No
126	Ivy Academia	0619	19 64733 0106351	x	No
127	Ivy Bound Academy Math, Science, and Technology Charter Middle 2	1570	19 64733 0128389	x	No
128	Ivy Bound Academy of Math, Science, and Technology Charter Middle	0936	19 64733 0115113	x	No
129	James Jordan Middle	0734	19 64733 0109884	x	No
130	KIPP Academy of Innovation	1586	19 64733 0128512	x	No
131	KIPP Academy of Opportunity	0530	19 64733 0101444	x	No
132	KIPP Comienza Community Prep	1196	19 64733 0121707	x	No
133	KIPP Corazon Academy	1855	19 64733 0135517	x	No
134	KIPP Empower Academy	1195	19 64733 0121699	x	No
135	KIPP Endeavor College Preparatory Charter	1094	19 64733 0120014	x	No
136	KIPP Ignite Academy	1720	19 64733 0131771	x	No
137	KIPP Iluminar Academy	1508	19 64733 0127670	x	No
138	KIPP Los Angeles College Preparatory	0531	19 64733 0100867	x	No
139	KIPP Philosophers Academy	1378	19 64733 0125609	x	No
140	KIPP Promesa Prep	1721	19 64733 0131797	x	No
141	KIPP Pueblo Unido	2041	19 64733 0139071	x	No
142	KIPP Raices Academy	1010	19 64733 0117903	x	No
143	KIPP Scholar Academy	1377	19 64733 0125625	x	No
144	KIPP Sol Academy	1379	19 64733 0125641	x	No
145	KIPP Vida Preparatory Academy	1587	19 64733 0129460	x	No
146	Larchmont Charter	0717	19 64733 0108928	x	No
147	Learning by Design Charter	1959	19 64733 0137513	x	No
148	Libertas College Preparatory Charter	1711	19 64733 0131904	x	No
149	Los Angeles Academy of Arts and Enterprise Charter (LAAAE)	0675	19 64733 0110304	x	No
150	Los Angeles Leadership Academy	0461	19 64733 1996610	x	No
151	Los Angeles Leadership Primary Academy	1333	19 64733 0124818	x	No
152	Magnolia Science Academy 4	0986	19 64733 0117622	x	No
153	Magnolia Science Academy 6	988	19 64733 0117648	x	No
154	Magnolia Science Academy 7	989	19 64733 0117655	x	No
155	Magnolia Science Academy Bell (PSC)	1236	19 64733 0122747	x	No
156	Math and Science College Preparatory	1412	19 64733 0126136	x	No
157	Matrix for Success Academy	1961	19 64733 0137562	x	No

See accompanying independent auditor's report and notes to supplementary information.

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Charter Schools

Year Ended June 30, 2022

(Unaudited)

SCHOOL	STATE CHARTER NO.	CDS CODE	Affiliated	Fiscally Independent	Included in the District Audit
158	Monsenor Oscar Romero Charter Middle	0931	19 64733 0114959	x	No
159	Montague Charter Academy for the Arts and Sciences	0115	19 64733 6018204	x	No
160	Multicultural Learning Center	0388	19 64733 6119044	x	No
161	N.E.W. Academy Canoga Park	0592	19 64733 0102483	x	No
162	N.E.W. Academy of Science and Arts	0521	19 64733 0100289	x	No
163	New Designs Charter	0601	19 64733 0102541	x	No
164	New Designs Charter School-Watts	1120	19 64733 0120071	x	No
165	New Heights Charter	0761	19 64733 0111211	x	No
166	New Horizons Charter Academy	1567	19 64733 0128371	x	No
167	New Los Angeles Charter	0998	19 64733 0117614	x	No
168	New Los Angeles Elementary School	1788	19 64733 0133702	x	No
169	New Millennium Secondary	1020	19 64733 0117911	x	No
170	New Village Girls Academy	0791	19 64733 0111484	x	No
171	Ocean Charter	0569	19 64733 0102335	x	No
172	Oscar De La Hoya Animo Charter High	0581	19 64733 0101675	x	No
173	Our Community Charter	0739	19 64733 0109934	x	No
174	Pacoima Charter Elementary	0583	19 64733 6018642	x	No
175	Palisades Charter High	0037	19 64733 1995836	x	No
176	Para Los Niños - Evelyn Thurman Gratts Primary (PSC)	1215	19 64733 0122630	x	No
177	Para Los Niños Charter	0475	19 64733 6120489	x	No
178	Para Los Niños Middle	1007	19 64733 0117846	x	No
179	Port of Los Angeles High	0542	19 64733 0107755	x	No
180	PREPA TEC - Los Angeles	1542	19 64733 0127936	x	No
181	Public Policy Charter	1703	19 64733 0131847	x	No
182	PUC CALS Charter Middle and Early College High School	0331	19 64733 0133298	x	No
183	PUC Community Charter Elementary	1657	19 64733 0129619	x	No
184	PUC Community Charter Middle and PUC Community Charter Early College High	0213	19 64733 6116750	x	No
185	PUC Early College Academy for Leaders and Scholars (ECALS) (PSC)	1354	19 64733 0124933	x	No
186	PUC Excel Charter Academy	0798	19 64733 0112201	x	No
187	PUC Inspire Charter Academy	1626	19 64733 0129593	x	No
188	PUC Lakeview Charter Academy	0603	19 64733 0102442	x	No
189	PUC Lakeview Charter High	1241	19 64733 0122606	x	No
190	PUC Milagro Charter	0600	19 64733 0102426	x	No
191	PUC Nueva Esperanza Charter Academy	1092	19 64733 0133280	x	No
192	PUC Triumph Charter Academy and PUC Triumph Charter High School	0797	19 64733 0133272	x	No
193	PUENTE Charter (ELA Site)	0473	19 64733 6120471	x	No
194	Renaissance Arts Academy	0579	19 64733 0101683	x	No
195	Resolute Academy Charter	1642	19 64733 0131870	x	No
196	Rise Kohyang Elementary	1927	19 64733 0136994	x	No

See accompanying independent auditor's report and notes to supplementary information.

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT

Schedule of Charter Schools

Year Ended June 30, 2022

(Unaudited)

SCHOOL	STATE CHARTER NO.	CDS CODE	Affiliated	Fiscally Independent	Included in the District Audit
197 Rise Kohyang High School	1786	19 64733 0133868		x	No
198 Rise Kohyang Middle	1315	19 64733 0124222		x	No
199 Santa Monica Boulevard Community Charter	0446	19 64733 6019079		x	No
200 Scholarship Prep South Bay	2042	19 64733 0139097		x	No
201 Stella Elementary Charter Academy	1866	19 64733 0137604		x	No
202 Stella Middle Charter Academy	0535	19 64733 0100669		x	No
203 STEM Preparatory Elementary	1925	19 64733 0136986		x	No
204 Synergy Charter Academy	0636	19 64733 0106427		x	No
205 Synergy Kinetic Academy (PSC)	1014	19 64733 0117895		x	No
206 Synergy Quantum Academy (PSC)	1299	19 64733 0124560		x	No
207 TEACH Academy of Technologies	1206	19 64733 0122242		x	No
208 TEACH Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School	2004	19 64733 0138305		x	No
209 TEACH Tech Charter High	1658	19 64733 0129627		x	No
210 The City	1710	19 64733 0134148		x	No
211 University Preparatory Value High	1723	19 64733 0132027		x	No
212 Valley Charter Elementary	1237	19 64733 0122754		x	No
213 Valley Charter Middle	1238	19 64733 0122838		x	No
214 Valley International Preparatory High	1926	19 64733 0137612		x	No
215 Valor Academy Elementary	1787	19 64733 0133694		x	No
216 Valor Academy High	1539	19 64733 0127894		x	No
217 Valor Academy Middle	1095	19 64733 0120022		x	No
218 Vaughn Next Century Learning Center (Mainland/MIT)	0016	19 64733 6019715		x	No
219 Village Charter Academy	1639	19 64733 0129866		x	No
220 Vista Charter Middle	1234	19 64733 0122739		x	No
221 Vista Horizon Global Academy	2043	19 64733 0139089		x	No
222 Vox Collegiate of Los Angeles	1917	19 64733 0137521		x	No
223 Wallis Annenberg High	0538	19 64733 0100750		x	No
224 Watts Learning Center	0131	19 64733 6114912		x	No
225 Watts Learning Center Charter Middle	1141	19 64733 0120527		x	No
226 WISH Academy High	1863	19 64733 0135632		x	No
227 WISH Community	1627	19 64733 0135921		x	No

NOTES:

♦ 2021-2022 New school in *Italics*♦ School Closed on 10/1/2021 in ~~stricken~~ though

See accompanying independent auditor's report and notes to supplementary information.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Notes to Supplementary Information

Year Ended June 30, 2022

(1) Statistical Data

The statistical data presented on pages 115-117 offers multi-year trend information and are provided to help the reader understand the District's significant local revenue sources as it relates to the District's overall financial health.

(2) Purpose of Schedules**(a) *Schedule of Average Daily Attendance***

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs. Beginning 2013-14, the schedule no longer reflects different programs, only ADA by grade span. Hence, 2012-2013 reflects corresponding grade span.

(b) *Schedule of Instructional Time Offered*

The District has received incentive funding for increasing instructional time as provided by the Incentive for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

(c) *Schedule of Financial Trends and Analysis*

This schedule focuses on financial trends by displaying past years' data along with current budget information and evaluates the District's ability to continue as a going concern for a reasonable period of time.

(d) *Reconciliation of Unaudited Actual Financial Reports with Audited Financial Statements*

This schedule provides the information necessary to reconcile the differences between fund balances reported on the unaudited actual financial reports and the audited financial statements.

(e) *Schedule of Charter Schools*

This schedule lists all charter schools chartered by the District, includes the charter school number, and indicates whether or not the charter school is included in the District's audit.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grantor or Pass-Through Entity ID Number	Passed Through to Subrecipients	Program Cluster Expenditures	Total Federal Expenditures
U.S. Department of Agriculture:					
Passed through California Department of Education:					
Child Nutrition School Programs Breakfast	10.553	PCA13525/PCA13526		\$ 68,413,704	
Child Nutrition School Programs Lunch	10.555	PCA13523/PCA13524		176,591,983	
Donated Food Commodities	10.555	Not Applicable		24,699,745	
COVID-19 – Child Nutrition School Nutrition Program (SNP) Emergency					
Operational Costs Reimbursement (ECR)	10.555	PCA15637		13,296,080	
Child Nutrition Summer Food Services					
Program Operations	10.559	PCA13004		28,673,846	
Child Nutrition Summer Food Services Program					
Sponsor Administration	10.559	PCA13006		756,231	
Subtotal Expenditures – Child Nutrition Cluster					\$ 312,431,589
Child Nutrition Child Care Food Program (CCFP) Claims	10.558	PCA13529			142,652,462
Child Nutrition CCFP – Cash in Lieu of Commodities	10.558	PCA13534			9,725,188
COVID-19 – Child Nutrition Child and Adult Care Food Program (CACFP) ECR	10.558	PCA15577			6,866,601
Subtotal Assistance Listing Number 10.558					159,244,251
Child Nutrition Team Nutrition Grants	10.574	PCA15332			3,893
COVID-19 Pandemic Electronic Benefit Transfer (EBT) Administrative Grant	10.649	PCA15644			5,814
Passed through California Department of Health Services:					
Forest Reserve	10.665	PCA10044		42,851	
Subtotal Expenditures – Forest Service Schools and Road Cluster					42,851
Subtotal Pass-Through Programs					471,728,398
Total U.S. Department of Agriculture					471,728,398
U.S. Department of Defense:					
Reserve Officer Training Corps Vitalization Act	12.unknown	Not Available			1,872,856
Startalk: Exploring Arabic Through Technology,					
Startalk - LAUSD	12.900	H98230-20-1-0282			39,063
Subtotal Direct Programs					1,911,919
Total U.S. Department of Defense					1,911,919
U.S. Department of Justice:					
Stop School Violence	16.839	BJA-2020-17312			421
Subtotal Direct Program					421
Total U.S. Department of Justice					421
U.S. Department of Labor:					
Passed through Employment Development Department:					
Employment Development Department Trade Act:					
Trade Adjustment Assistance (TAA)	17.245	Various			71,300
Passed through City of Los Angeles:					
Workforce Innovation and Opportunity Act (WIOA) –					
Worksource Educational Partnership – Adult	17.258	C-139486		90,279	
WIOA – Worksource Educational Partnership – Dislocated Workers	17.278	C-139486		71,974	
WIOA – T-1 Youth Source System	17.259	C-139186		1,065,391	
Passed through Para Los Ninos:					
WIOA – Youth	17.259	C-138577-L21		102,000	
Subtotal Expenditures – WIOA Cluster					1,329,644
Subtotal Pass-Through Programs					1,400,944
Total U.S. Department of Labor					1,400,944
U.S. Department of Transportation:					
Highway Planning and Construction: Active Transportation Program	20.205	ATPLNI-6508(001)		86,843	
Subtotal Expenditures – Highway Planning and Construction Cluster					86,843
Subtotal Direct Program					86,843
Total U.S. Department of Transportation					86,843
Federal Communications Commission:					
Emergency Connectivity Fund Program	32.009	Not Available			25,905,441
Subtotal Direct Program					25,905,441
Total Federal Communications Commission					25,905,441
National Science Foundation:					
USC – Math for America Los Angeles	47.076	Not Available			47,577
Subtotal Direct Program					47,577
Total National Science Foundation					47,577

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grantor or Pass-Through Entity ID Number	Passed Through to Subrecipients	Program Cluster Expenditures	Total Federal Expenditures
U.S. Department of Education:					
Indian Education	84.060A	S060A200283			\$ 115,847
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP):					
GEAR-UP 4 LA	84.334A	P334A190002	\$ 296,404		2,835,617
GEAR-UP 4 LA	84.334A	P334A140118	351,707		653,253
GEAR-UP 4 LA	84.334A	P334A180080/ P334A180081	1,794,146		9,371,149
Subtotal Assistance Listing Number 84.334A			2,442,257		12,860,019
Subtotal Direct Programs					12,975,866
Passed through California Department of Education:					
WIOA – Adult Basic Ed/ELA	84.002A	PCA14508			8,656,731
WIOA – Ad Ed & Fam Lit/EL – Civics	84.002A	PCA14109			4,881,201
WIOA – Adult Secondary Ed	84.002A	PCA13978			3,718,752
Subtotal Assistance Listing Number 84.002A					17,256,684
Every Student Succeeds Act (ESSA), Title I Part A. Basic	84.010	PCA14329			331,331,656
ESSA, Title I Part A. Neglected	84.010	PCA14329			1,179,897
ESSA, Title I Part D. Delinquent	84.010	PCA14357			30,919
ESSA, Comprehensive Support & Improvement (CSI)	84.010	PCA15438			6,078,589
Subtotal Assistance Listing Number 84.010					338,621,061
Special Ed: Individual with Disabilities Education (IDEA) Local Assistance, Part B, Sec.611 Early Intervening Services	84.027	PCA10119		\$ 13,167,398	
Special Ed: IDEA Basic Local Assistance Entitlement	84.027A	21-13379-64733-01			110,064,861
Special Ed: IDEA Local Assistance, Private School ISPs	84.027	PCA10115			1,681,308
Special Ed: IDEA Mental Health Allocation Plan	84.027A	21-15197-64733-01			6,530,287
Special Ed: IDEA – Supporting Inclusive Practices, Part B – Sec 611	84.027A	20-13693-64733-01			83,799
Special Ed: IDEA – Alternate Dispute Resolution, Part B – Sec 611	84.027A	PCA13007			69,986
PreSchool Expansion – Staff Development	84.173A	PCA13431			26,402
Special Ed: IDEA – Preschool Capacity Building, Part B – Sec 619 2020-21 Embedded Instruction	84.173A	PCA13839		9,504	
Special Ed: IDEA – Part B, Sec 619; Preschool Grants Early	84.173	PCA15639		1,225,210	
IDEA Preschool Expansion Grant	84.173	PCA13430		5,092,753	
Special Ed: IDEA – Part B, Sec 619; Preschool Grants Early Intervening Services	84.173	PCA10131		708,178	
Subtotal Expenditures – Special Education Cluster (IDEA)					138,659,686
Carl D. Perkins – Secondary Program, Sec131	84.048	PCA14894			6,001,808
Carl D. Perkins – Vocational and Technical Education, Sec 132	84.048	PCA14893			1,735,504
Subtotal Assistance Listing Number 84.048					7,737,312
Special Ed-Grants for Infants and Families: Early Intervention Funds – Part C	84.181	21-23761-64733-01			1,170,581
Education for Homeless Children & Youth	84.196A	PCA14332- S196A200005/ S196A210005			301,288
Twenty-first Century Learning Centers	84.287C	PCA14349	792,083		3,216,807
Twenty-first Century Learning Centers	84.287C	PCA14535	11,598,773		13,681,207
Twenty-first Century Learning Centers	84.287C	PCA14603			661,327
Twenty-first Century Learning Centers	84.287C	PCA14765			299,829
Subtotal Assistance Listing Number 84.287C			12,390,856		17,859,170
Title III, English Learner Student	84.365	PCA14346			8,948,874
Title III, Immigrant Student	84.365	PCA15146			507,829
Subtotal Assistance Listing Number 84.365					9,456,703
National Professional Development Grant, Project Royal	84.365Z	T365Z160249-17			65,295
Loyola Marymount University (LMU) Purposeful Engagement in Academic Rigor and Language Learning (PEARLL) Project	84.365Z	T365Z210143/ C#21079A			26,382
Subtotal Assistance Listing Number 84.365Z					91,677
ESSA Title II, Part A, Supporting Effective Instruction	84.367	PCA14341			26,505,402
School Improvement Grants	84.377	PCA15364			1,282,584
ESSA Title IV, Part A, Student Support and Academic Enrichment Grant Program	84.424A	PCA15396			28,219,261
COVID-19 ARP Act - Homeless Children and Youth (ARP-HCY) Program	84.425	PCA15564			310,076
COVID-19 Elementary and Secondary School Emergency Relief (ESSER II) Fund	84.425D	PCA15547			693,055,774
COVID-19 Expanded Learning Opportunities (ELO) ESSER II Fund State Reserve	84.425D	PCA15618			54,212,664
COVID-19 ELO Grant GEER II	84.425D	PCA15619			3,177,200
COVID-19 ESSER Fund	84.425D	PCA15536			2,511,612
COVID 19 Coronavirus Aid, Relief, and Economic Security (CARES) Act ESSER Child Nutrition	84.425D	PCA15535			207,015
COVID-19 ESSER Fund California Community Schools Partnership Program	84.425D	PCA15537			4,586,594
COVID-19 Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C	PCA15517			7,111,109
COVID-19 – Twenty-first Century Learning Centers Rate Increase Elementary and Secondary School Emergency Relief (ESSER III) State Reserve After School Programs	84.425U	PCA15651	163,883		492,444
COVID-19 American Rescue Plan Act (ARP Act) ESSER III Fund	84.425U	PCA15559			392,283,943
Subtotal Assistance Listing Number 84.425C/D/U			163,883		1,157,948,431

(Continued)

LOS ANGELES UNIFIED SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grantor or Pass-Through Entity ID Number	Passed Through to Subrecipients	Program Cluster Expenditures	Total Federal Expenditures
Passed through Los Angeles County Office of Education:					
Title I – Migrant Ed – Regular	84.011	PCA14326			\$ 874,537
Title I – Migrant Ed – Summer	84.011	PCA14326			208,189
Title I – Migrant Ed – School Readiness	84.011	PCA14326			32,656
Subtotal Assistance Listing Number 84.011					1,115,382
Passed through California Department of Rehabilitation:					
Rehab – Transition Partnership Program/Trans Part-Greater LA	84.126A	PCA 10006_Agr No 30964,30987,31016,30970,30990			2,044,208
Passed through American Institute for Research:					
Air Credit Recovery	84.305A	R305A170152			209,681
Passed through Fresno County Superintendent of Schools:					
WestEd Federal Investing in Innovation and Improvement program i3 Grant	84.411B	S-00015607			13,058
Subtotal Pass-Through Programs					1,748,492,169
Total U.S. Department of Education					1,761,468,035
U.S. Department of Health and Human Services:					
		5NU87PS004357-02-00; 6NU87PS004357-03-01;			
CDCP-School Based HIV/STD Prevention	93.079	5NU87PS004357-03-00			455,922
Youth Risk Behavior Survey Participation	93.079	20-01116-64733			500
Subtotal Assistance Listing Number 93.079					456,422
Subtotal Direct Programs					456,422
Passed through Los Angeles County of Education:					
COVID-19 Epidemiology and Laboratory Capacity for Infectious					
Diseases (ELC), School Based COVID-19 Testing	93.323	C-21248-20:23			75,040,882
Passed through County of Los Angeles:					
Affordable Care Act (ACA) Maternal, Infant, and					
Early Childhood Home Visiting Program	93.505	PH-003967			1,017,138
Child Health Outreach Initiative – Whole Person Care	93.994	PH-002507-16			177,470
Passed through City of Los Angeles:					
County Youth Jobs Program – CalWorks	93.558	C-138853			13,999
Passed through Department of Social Services:					
California Department of Social Services Refugee Program Bureau	93.566	RSIG18CA			47,687
Passed through California Department of Education:					
General Child Care Center – Block Grant	93.575	PCA15136		\$ 1,406,811	
COVID-19 CARES Act General Child Care and Development (CCTR)	93.575	PCA15549		118	
COVID-19 Child Development: Coronavirus Response and Relief					
Supplemental Appropriations (CRRSA) Act - One-time Stipend	93.575	PCA15555		3,537,336	
CCTR Programs administered by California Department of Social Services	93.575	PCA10163		99,736	
General Child Care Center – Mandatory & Matching Fund	93.596	PCA13609		3,059,873	
Subtotal Expenditures – Child Care Development Fund Cluster					8,103,874
Passed through Baldwin Park USD:					
Early Head Start	93.600	Not Applicable		289,157	
Subtotal Expenditures – Head Start Cluster					289,157
Passed through Los Angeles County Office of Education:					
ARRA – State Grants to Promote Health Information Technology	93.719	Not Available			842
Subtotal Pass-Through Programs					84,691,049
Total U.S. Department of Health & Human Services					85,147,471
Corporation for National and Community Service:					
Youth Service America Corporation	94.014	FAIN 19MK218080			3,601
Subtotal Direct Program					3,601
Total Corporation for National and Community Service					3,601
U.S. Department of Homeland Security:					
Passed through California Governors Office of Emergency Services:					
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	PCA 10014			4,527
Disaster Grants-Public Assistance (Presidentially Declared Disasters) Tick Fire	97.036	5296FMCAP000000071			49,003
Disaster Grants-Public Assistance (Presidentially Declared Disasters) Getty Fire	97.036	5297FMCAP000000081			34,567
Subtotal Assistance Listing Number 97.036					88,097
Hazard Mitigation Grant Program	97.039	PCA10041			2,087
Hazard Mitigation Grant Program	97.039	DR4344-PJ0455/PJ0151			2,219,854
Subtotal Assistance Listing Number 97.039					2,221,941
Subtotal Pass-Through Programs					2,310,038
Total U.S. Department of Homeland Security					2,310,038
Total Expenditures of Federal Awards			\$ 14,996,996	\$ 460,943,644	\$ 2,350,010,688

LOS ANGELES UNIFIED SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

(1) General

The accompanying schedule of expenditures of federal awards (Schedule) presents the expenditures of all federal financial assistance programs for the Los Angeles Unified School District (District). The District's reporting entity is defined in the notes to the District's basic financial statements. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

(2) Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, as described in Note 1 of the notes to the District's basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in, the preparation of the District's basic financial statements but agrees in all material respects.

(3) Indirect Cost Rate

The District did not elect to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

(4) Noncash Assistance

Included in the schedule of expenditures of federal awards is (Assistance Listing No. 10.555) \$24,699,745 of donated food commodities received from the U.S. Department of Agriculture, passed-through California Department of Education, during the year ended June 30, 2022.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

(5) Prior Period Expenditure Adjustment – COVID -19 Elementary and Secondary Emergency Relief (ESSER) Fund 84.425D and Governor's Emergency Education Relief (GEER) Fund 84.425C

On April 5, 2022, a Federal Emergency Management Agency (FEMA) Advisory was released indicating that FEMA assistance is available for measures implemented for schools' safe and continuous in-person operation in response to COVID-19. This includes school-located vaccination clinics, purchases of high-quality masks, personal protective equipment, and COVID-19 diagnostic and screen testing. The District availed of this funding opportunity to maximize available revenue streams. In doing so, the District made a funding swap of previously reported testing and vaccination expenditures in ESSER and GEER funds in fiscal year 2020-21 to the General Fund - Unrestricted. At the same time, allowable expenditures from General Fund - Unrestricted eligible expenditures were transferred to ESSER and GEER funding on a dollar-for-dollar basis. This allowed the District the ability to seek reimbursement from FEMA for the testing and vaccination expenditures that are now charged to General Fund-Unrestricted.

The costs transferred back to the ESSER and GEER funds are disclosed and included in the scope of the Single Audit in fiscal year 2021-22. The breakdown is as follows:

Assistance Listing No.	Grant Name	6/30/2021
84.425C	GEER	\$ 4,453,910
84.425D	ESSER II	38,309,977
84.425D	ESSER I	184,000
		<u>\$ 42,947,887</u>

OTHER INDEPENDENT AUDITOR REPORTS



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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To The Honorable Board of Education
Los Angeles Unified School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **Los Angeles Unified School District** (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 14, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item FS-2022-001 to be a material weakness.



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A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item FS-2022-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads 'Simpson & Simpson'.

Los Angeles, California
December 14, 2022



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Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To The Honorable Board of Education
Los Angeles Unified School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Los Angeles Unified School District's** (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.



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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items F-2022-001 through F-2022-005. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District is also responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The District's response and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response and corrective action plan.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

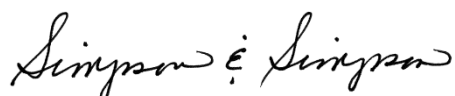
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items F-2022-001, F-2022-002, and F-2022-005 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items F-2022-003 and F-2022-004 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District is also responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The District's response and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response or corrective action plan.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Los Angeles, California
December 14, 2022



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Independent Auditor's Report on State Compliance

To The Honorable Board of Education
Los Angeles Unified School District

Report on Compliance

Opinion

We have audited the **Los Angeles Unified School District's** (the District) compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2022.

In our opinion, the Los Angeles Unified School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Los Angeles Unified School District's state programs.



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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

2021-22 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other than Charter Schools:	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	Yes
D. Independent Study	Yes
E. Continuation Education	Yes
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratio of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive	N/A (1)
K. GANN Limit Calculation	Yes

2021-22 K-12 Audit Guide Procedures	Procedures Performed
L. School Accountability Report Card M. Juvenile Court Schools N. Middle or Early College High Schools O. K-3 Grade Span Adjustment P. Transportation Maintenance of Effort Q. Apprenticeship: Related and Supplemental Instruction R. Comprehensive School Safety Plan S. District of Choice	<u>Yes</u> <u>N/A (2)</u> <u>Yes</u> <u>Yes</u> <u>Yes</u> <u>Yes</u> <u>Yes</u> <u>N/A (3)</u>
School Districts, County Offices of Education, and Charter Schools:	
T. California Clean Energy Jobs Act U. After/Before School Education and Safety Program V. Proper Expenditure of Education Protection Account Funds W. Unduplicated Local Control Funding Formula Pupil Counts X. Local Control and Accountability Plan Y. Independent Study-Course Based Z. Immunizations AZ. Educator Effectiveness BZ. Expanded Learning Opportunity Grant (ELO-G) CZ. Career Technical Education Incentive Grant DZ. In Person Instruction Grant	<u>Yes</u> <u>Yes</u> <u>Yes</u> <u>Yes</u> <u>Yes</u> <u>N/A (4)</u> <u>Yes</u> <u>Yes</u> <u>Yes</u> <u>Yes</u> <u>Yes</u>
Charter Schools:	
AA. Attendance BB. Mode of Instruction CC. Nonclassroom-Based Instruction/Independent Study DD. Determination of Funding for Nonclassroom-Based Instruction EE. Annual Instructional Minutes – Classroom Based FF. Charter School Facility Grant Program	<u>Yes</u> <u>Yes</u> <u>No (5)</u> <u>No (5)</u> <u>Yes</u> <u>N/A (6)</u>
(1)	We did not perform any procedures related to the Early Retirement Incentive Program because the District did not offer early retirement incentive during the fiscal year.
(2)	We did not perform any procedures related to Juvenile Court Schools because the District does not offer this program.
(3)	The District's Board of Education did not elect to operate as a school District of Choice.
(4)	The District does not have any Independent Study-Course Based Programs; therefore, we did not perform any testing related to this requirement.
(5)	The District's Average Daily Attendance generated from Nonclassroom-Based Instruction/Independent Study for Charter Schools fell under the materiality level stipulated in the <i>2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting</i> ; therefore, we did not perform any testing related to this requirement.
(6)	The District's charter schools did not receive Charter School Facility Grant Program funding; therefore, we did not perform any testing related to this requirement.



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying Schedule of Findings and Questioned Costs as items S-2022-001 through S-2022-012.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script, reading 'Simpson & Simpson'.

Los Angeles, California
December 14, 2022

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control deficiencies over financial reporting:

- Material weakness(es) identified? Yes
- Significant deficiency(ies) identified? Yes

Noncompliance material to the financial statements? No

Federal Awards

Internal control deficiencies over major programs:

- Material weakness(es) identified? Yes
- Significant deficiency(ies) identified? Yes

Identification of major programs and type of auditor’s report issued on compliance for each major program:

Assistance Listing Number	Name of Federal Program	Opinion
	U.S. Department of Agriculture – Child Nutrition Cluster:	Unmodified
10.553	School Breakfast Program (SBP)	
10.555	National School Lunch Program (NSLP)	
10.559	Summer Food Service Program for Children (SFSP)	
10.558	U.S. Department of Agriculture – Child and Adult Care Food Program	Unmodified
32.009	Federal Communications Commission – Emergency Connectivity Fund Program	Unmodified
84.002A	U.S. Department of Education – Adult Education State Grant Program	Unmodified
84.010	U.S. Department of Education – Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)	Unmodified
84.048	U.S. Department of Education – Career and Technical Education – Basic Grants to States (Perkins V)	Unmodified

Assistance Listing Number	Name of Federal Program	Opinion
84.367	U.S. Department of Education – Supporting Effective Instruction State Grants (Title II, Part A of the ESEA)	Unmodified
84.424A	U.S. Department of Education – Student Support and Academic Enrichment Program (Title IV, Part A of the ESEA)	Unmodified
84.425	U.S. Department of Education – COVID-19 – Education Stabilization Fund:	Unmodified
84.425C	Governor’s Emergency Education Relief Fund	
84.425D	Elementary and Secondary School Emergency Relief Fund	
84.425U	American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER)	
93.323	U.S. Department of Health and Human Services – COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), School Based COVID-19 Testing	Unmodified
•	Any audit findings disclosed which are required to be reported in accordance with 2 CFR 200.516(a):	Yes
•	Dollar threshold used to distinguish between type A and type B programs:	\$7,050,032
•	Auditee qualified as low risk auditee	No

State Awards

Type of auditor's report issued on compliance for state programs:

Unmodified

Section II – Finding(s) Relating to the Basic Financial Statements which is Required to be Reported in Accordance with Government Auditing Standards

Finding – FS-2022-001 Reimbursement Grant Revenue Recognition (Material Weakness)

Criteria

Government Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, paragraph 15, establishes the accounting and financial reporting criteria for reimbursement grants:

“Governments (including the federal government) frequently engage in award programs commonly referred to as “reimbursement-type” or “expenditure-driven” grant programs. These programs may be either government-mandated or voluntary nonexchange transactions, depending on their characteristics. In either case, the provider stipulates that a recipient cannot qualify for resources without first incurring allowable costs under the provider’s program...

...that is, there is no award—the provider has no liability, and the recipient has no asset (receivable)—until the recipient has met the provider’s requirements by incurring costs in accordance with the provider’s program.”

A receivable and revenue should be recognized once the recipient has met the provider’s requirements by incurring costs in accordance with the provider’s program.

Condition

During our audit of the District’s Other Governmental Funds Federal and State revenues, we identified a total of (3) three grant programs from (3) three grantors listed below, whereby the District’s Facilities Department recognized revenue in the governmental funds upon receipt of cash as opposed to when the District met the grantor’s requirements by incurring costs in accordance with the grantor’s program:

1. Federal Emergency Management Agency (FEMA) – Hazard Mitigation Grant Program and Public Assistance Program
2. State Water Resources Control Board (SWRCB) – Drinking Water for Schools Grant Program
3. State Allocation Board (SAB) – School Facility Program (SFP)

Cause and Effect

The District’s Facilities Department did not adhere to the District’s control policies and procedures requiring departments to communicate to the District’s Accounting Department – Capital Projects (ADCP) all grant related programs they manage. As a result, the ADCP was unable to provide the District’s Facilities Department (Facilities) with the accounting and financial reporting criteria for reimbursement grants.

Due to Facilities' misconception of reimbursement grant accounting, they incorrectly recognized Federal and State revenues when cash was received instead of when costs were incurred. Based on our audit of the revenue items, it was determined that these grant revenues were earned in Fiscal Year 2021 and should have been recognized and recorded as revenues at that time in accordance with accounting and financial reporting criteria for reimbursement grants. Further, we identified additional State revenues which were earned in Fiscal Year 2022 but was recognized and recorded as revenues in Fiscal Year 2023. The overall financial impact was overstatement of the District's revenues by \$4.2 million for the year ended June 30, 2022.

Recommendation

We recommend that the District strengthen its controls over reimbursement or expenditure-driven grant revenue recognition as follow:

- Create a reporting mechanism by which Facilities timely notify ADCP of all the grants currently managed and/or continue to have accounting and reporting responsibilities. Also, the departments should provide copies of the grant agreements to the ADCP for their review.
- Ensure that the Facilities' staff are properly trained and knowledgeable of the accounting and financial reporting requirements for reimbursement grants.
- Create a mechanism by which the ADCP verifies revenues recorded during the current fiscal year to ensure recording in the proper accounting period.
- Create a mechanism by which the ADCP reviews subsequent cash receipts pertaining to reimbursement grants to ensure recording in the proper accounting period.

View of Responsible Officials and Corrective Action Plan

The Facilities Department concurs with the finding and recommendations regarding grant revenue recognition. The Facilities Department's corrective action plan is to work with the Accounting Department – Capital Projects to develop procedures, guidelines, and training material for the proper recognition of revenue for the grant programs managed by the Facilities Department. An annual training program will be developed for the management of Facilities Department grant programs with specific attention to grant revenue recognition.

Implementation Date: May 2023

Name: Chris Alejo

Title: Facilities Financial Operations Manager

Telephone: (213) 241-1000

Finding – FS-2022-002 Vulnerability Management (Significant Deficiency)

Criteria

Scanning for and managing inventory, patch, and configuration issues are security practices designed to proactively identify and remediate technical vulnerabilities and weaknesses in information systems. Proactively managing and remediating vulnerabilities reduces, or eliminates, the potential of exploitation and involves considerably less time and effort than responding after exploitation has occurred.

NIST 800-40 Version 2 Creating a Patch and Vulnerability Management Program; Executive Summary:

- Timely patching of security issues is generally recognized as critical to maintaining the operational availability, confidentiality, and integrity of information technology (IT) systems.
- It is recommended that all organizations have a systematic, accountable, and documented process for managing exposure to vulnerabilities through the timely deployment of patches.

SAP Vulnerability

Condition

Our review of SAP vulnerability scan reports for the period of October 2021 through December 2021 revealed that 311 (three hundred and eleven) “Critical” severity level SAP related vulnerabilities that remained outstanding or not remediated throughout this three (3) month period.

Cause and Effect

ITD represented that the vulnerability management program is relatively newly implement and requires time to fully formalize into a matured process. It was also represented to us that as the SAP team was implementing the annual SAP HR Support Pack upgrade from October to December 2021, the team could not apply fixes to address vulnerabilities while HRSP implementation was in progress.

Information Technology Division (ITD) represented that these vulnerabilities were fully remediated by May 8, 2022.

The lack of proactively managing and timely remediating vulnerabilities increases the risk of potential exploitation. In addition, untimely patching and fixing configuration issues can adversely impact the availability, confidentiality, and integrity of LAUSD information resources.

Recommendation

We recommend that District management monitor and remediate sensitive vulnerabilities in a timely manner. At a minimum, “Critical” severity level vulnerabilities should be remediated within 30 days of identification.

View of Responsible Officials and Corrective Action Plan

Over the past five years, the District's Systems Vulnerability Management program continues to mature as ITD has been proactively implementing tools and processes to strengthen the program. Below are few samples of actions taken in this regard:

1. The first Vulnerability Management Policy was issued and implemented in July 2022 that addresses the process of identifying and mitigating vulnerabilities in the following technology environments:
 - a. Enterprise Infrastructure,
 - b. Building Automation Systems, and
 - c. Critical Information Systems.
2. ITD established a monthly operational process and procedures to monitor critical information systems' vulnerabilities using various tools.
3. A vulnerability tool, Onapsis, was procured and implemented specifically to monitor the SAP systems. In October 2021, the first Onapsis scan was performed in SAP production which revealed vulnerabilities that were not discovered previously.

All Critical vulnerabilities identified through Onapsis vulnerability tool are remediated and closed. The BASE team started addressing critical items from the vulnerability report since October 2021, closing some each month. Items requiring system updates were done in 2 phases. Phase 1 was completed on March 19, 2022, and phase 2 was completed on May 8, 2022. This was also the date when all critical vulnerabilities were remediated.

BASE Team has established a process and procedures to monitor SAP vulnerabilities monthly.

The Onapsis SAP Security Vulnerability monitoring tool was implemented and operational in September 2021. Vulnerability reports were being generated in October 2021. However, during this period, SAP team was implementing the annual SAP HR Support Pack upgrade from October to December 2021 and could not apply fixes to address vulnerabilities while HRSP implementation was in progress.

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MiSiS Vulnerability**Condition**

Our review of MiSiS vulnerability scan reports for the period of October 2021 through December 2021 revealed two (2) Critical Vulnerabilities that remained outstanding or not remediated throughout this three (3) month period.

Cause and Effect

ITD represented that the District's vulnerability management program is relatively newly implement and requires time to fully formalize into a matured process.

The lack of proactively managing and timely remediating vulnerabilities increases the risk of potential exploitation. In addition, timely addressing security patches and fixing configuration issues are essential to maintaining the availability, confidentiality, and integrity of mission critical financial reporting information systems.

Recommendation

We recommend that District management monitor and remediate sensitive vulnerabilities in a timely manner. At a minimum, "Critical" severity level vulnerabilities should be remediated within 30 days of identification.

View of Responsible Officials and Corrective Action Plan

The MiSiS team is working with the OS team to continuously monitor the operation system for any vulnerabilities. Our analysis of the June 22 report has found that there were 2 critical vulnerabilities. We are waiting for the patch that would resolve them.

The OS Team ETA ("Expected Time of Arrival") is the end of July 2022 for applying the patches in a lower environment. September 2022 is the target date to apply the patches to the Production environment.

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CMS Vulnerability

Condition

Our review of CMS vulnerability scan reports for the period of October 2021 through December 2021 revealed three hundred and thirty-five (335) “Critical” severity level CMS related vulnerabilities that remained outstanding or not remediated throughout this three (3) month period.

Cause and Effect

ITD represented that the District’s vulnerability management program is relatively newly implement and requires time to fully formalize into a matured process.

The lack of proactively managing and timely remediating vulnerabilities increases the risk of potential exploitation. In addition, untimely patching and fixing configuration issues can adversely impact the availability, confidentiality, and integrity of LAUSD information resources.

Recommendation

We recommend that District management monitor and remediate sensitive vulnerabilities in a timely manner. At a minimum, “Critical” severity level vulnerabilities should be remediated within 30 days of identification.

View of Responsible Officials and Corrective Action Plan

CMS team is working with IT Security and Systems Support teams to get an Operating Systems Patching Cycle through the BMC tool to apply the fixes for critical items on the vulnerability report.

Updates pushed through BMC tool is being applied in Test and QA environments before Production.

The target date for Production implementation to remediate the CMS vulnerabilities is October 2022. The test system was recently upgraded and going through validations now.

95% of the 355 outstanding vulnerability items have been resolved by October 2022. A process is in place in which the application teams work collaboratively with IT Security and System Supports teams to perform scheduled patching and upgrades.

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Welligent Vulnerability**Condition**

Our review of Welligent vulnerability scan reports for the period of October 2021 through December 2021 revealed forty (40) “Critical” severity level Welligent vulnerabilities that remained outstanding or not remediated throughout this three (3) month period.

Cause and Effect

ITD represented that the District’s vulnerability management program is relatively newly implement and requires time to fully formalize into a matured process.

The lack of proactively managing and timely remediating vulnerabilities increases the risk of potential exploitation. In addition, untimely patching and fixing configuration issues can adversely impact the availability, confidentiality, and integrity of LAUSD information resources.

Recommendation

We recommend that District management monitor and remediate sensitive vulnerabilities in a timely manner. At a minimum, “Critical” severity level vulnerabilities should be remediated within 30 days of identification.

View of Responsible Officials and Corrective Action Plan

The Welligent servers identified on the observation report will be upgraded from OS Red Hat 7.6 to 7.9 on Sunday, July 3, 2022. We anticipate that all outstanding critical severities will be resolved after the upgrade.

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Section III – Findings and Questioned Costs Relating to Federal Awards

Program Identification

Finding Reference Number:	F-2022-001
Federal Program Title, Awarding Agency, Pass-Through Entity, Assistance Listing Number, and Award Number:	Supporting Effective Instruction State Grant (Title II, Part A of the ESEA), U.S. Department of Education, Passed through the California Department of Education, AL No. 84.367, PCA No. 14341 (Material Weakness) Elementary and Secondary School Emergency Relief Fund, U.S. Department of Education, Passed through the California Department of Education, AL No. 84.425D, PCA No. 15547 (Material Weakness)
Compliance Requirement:	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Audit Guide Finding Code:	30000 and 50000

Criteria

2 CFR section 200.430(i), Standards for Documentation of Personnel Expenses, requires:

- (1) “Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
 - (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
 - (ii) Be incorporated into the official records of the non-Federal entity;
 - (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
 - (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
 - (v) Comply with the established accounting policies and practices of the non-Federal entity;
 - (vi) [Reserved]

- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.”

In accordance with LAUSD Policy Bulletin 2643.11 entitled, “Documentation for Employees Paid from Federal and State Categorical Programs,” the Periodic Certification (formerly referred to as Semi-Annual Certifications) must be completed each fiscal year for employees whose compensation is singularly sourced from Federal funds. The first Periodic Certification covers the period between July 1st through December 31st, and the second Periodic Certification covers the period between January 1st through June 30th. These certifications should be completed no later than January 31st and July 31st, respectively. Employees whose compensation is sourced by a combination of Federal or State funds that are not a Single Cost Objective are required to complete and sign the Multi-Funded Time Report at the end of each month.

Condition

As part of our compliance review over payroll expenditures, we selected samples of payroll expenditures charged to the program and reviewed the supporting documents to ascertain if they were allowable per program regulations, accurately charged to the program, and appropriately supported in accordance with 2 CFR section 200.430(i) and LAUSD Policy Bulletin 2643.11.

Supporting Effective Instruction State Grants (Title II, Part A of the ESEA): In our sample of sixty (60) payroll expenditures, we noted that five (5) employees provided the signed Multi-Funded Time Reports; however, the hours reported on the Multi-Funded Time Reports did not support the hours recorded in SAP. For four (4) of the five (5) employees, the hours reported on the Multi-Funded Time Reports were less than the hours recorded in SAP, leading to an overstatement of program expenditures. For one (1) of the five (5) employees, the hours reported on the Muti-Funded Report were greater than the hours recorded in SAP, leading to an understatement of program expenditures. In addition, we noted that one (1) employee provided a signed Periodic Certification that was signed subsequent to our request.

Total exceptions for overstatement and understatement amounted to \$4,906 and \$683, respectively, of the \$208,524 sampled from \$14,281,515 of the total payroll expenditures. Total exceptions for untimely certifications amounted to \$274.

Elementary and Secondary School Emergency Relief Fund: In our sample of sixty (60) payroll expenditures, we noted that three (3) employees provided the timesheets; however, the hours reported on the timesheets did not support the hours recorded in SAP. For one (1) of the three (3) employees, the hours reported on the timesheet were less than the hours recorded in SAP, leading to an overstatement of program expenditures. For two (2) of the three (3) employees, the hours reported on the timesheets were greater than the hours recorded in SAP, leading to an understatement of program expenditures. In addition, we noted that one (1) employee provided a signed Periodic Certification that was signed subsequent to our request.

Total exceptions for overstatement and understatement amounted to \$820 and \$350, respectively, of the \$223,777 sampled from \$487,522,973 of the total payroll expenditures. Total exceptions for untimely certifications amounted to \$1,482.

Our samples were statistically valid samples.

Cause and Effect

The untimely certifications appear to be incidents in which employees did not follow the District's policies and procedures. The discrepancies between the time reports/timesheets and the SAP data appear to be due to clerical errors and lack of sufficient review.

Questioned Costs

The total costs related to the conditions mentioned above amounted to the following:

Supporting Effective Instruction State Grants (Title II, Part A of the ESEA) (Assistance Listing No. 84.367): \$4,906 overstatement and \$683 understatement due to unsupported hours charged.

Elementary and Secondary School Emergency Relief Fund (Assistance Listing No. 84.425D): \$820 overstatement and \$350 understatement due to unsupported hours charged.

There were no questioned costs due to untimely completed/signed Periodic Certifications because payroll costs incurred were allowable costs for the programs.

Repeat Finding

This finding is a repeat finding as indicated in the Status of Prior Audit Findings and Recommendation as finding number F-2021-001.

Recommendation

We recommend that the District enhance its internal controls over payroll expenditures and the related compliance requirements by providing adequate and continuous training to school administrators, timekeepers, and supervisors on the required procedures to ensure the ongoing compliance requirements are being monitored. We also recommend that management responsible for each grant design and implement controls to review and approve the Multi-Funded Time Reports or timesheets prior to submission to the funding agency, and the review and approval are documented.

View of Responsible Officials and Corrective Action Plan

- 1) Accounting Controls team will continue to coordinate with Central Office/program coordinators to:
 - a) communicate the impact of questioned cost resulting from current year's audit findings
 - b) follow through on the sample testing performed on payroll documentations as a secondary control twice a year; and
 - c) provide feedback and training to the schools based on the result of sample testing
- 2) Accounting Controls team will coordinate with the MyPLN team regarding the implementation of the annual Mandatory Time & Effort Training. This is a required 30-minute training of administrators, timekeepers, and supervisors with review questions at the end of the course, and requires a 100% correct answers before a certificate of completion will be issued.

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Program Identification

Finding Reference Number:	F-2022-002
Assistance Listing Number:	84.010
Federal Program Title:	Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA) (Material Weakness)
Awarding Agency / Pass-Through Entity:	U.S. Department of Education / California Department of Education
Award Number:	PCA Nos. 14329, 14357, and 15438
Compliance Requirement:	Special Tests and Provisions – Annual Report Card, High School Graduation Rate
State Audit Guide Finding Code:	30000 and 50000

Criteria

Annual Report Card, High School Graduation Rate

An SEA and its LEAs must report graduation rate data for all public high schools at the school, LEA, and State levels using the 4-year adjusted cohort rate under 34 CFR section 200.19(b)(1)(i)-(iv). Additionally, SEAs and LEAs must include the 4-year adjusted cohort graduation rate (which may be combined with an extended-year adjusted cohort graduation rate or rates) in adequate yearly progress (AYP) determinations. Graduation rate data must be reported both in the aggregate and disaggregated by each subgroup described in 34 CFR section 200.13(b)(7)(ii) using a 4-year adjusted cohort graduation rate. Only students who earn a regular high school diploma may be counted as a graduate for purposes of calculating the 4-year adjusted cohort graduation rate. To remove a student from the cohort, a school or LEA must confirm, in writing, that the student transferred out, emigrated to another country, or is deceased. To confirm that a student transferred out, the school or LEA must have official written documentation that the student enrolled in another school or in an educational program that culminates in the award of a regular high school diploma. A student who is retained in grade, enrolls in a General Educational Development (GED) program, or leaves school for any other reason may not be counted as having transferred out for the purpose of calculating graduation rate and must remain in the adjusted cohort (Title I, Sections 1111(b)(2) and (h) of ESEA (20 USC 6311(b)(2) and (h)); 34 CFR section 200.19(b)).

Section 8.3 of the LAUSD Attendance Manual states School staff shall document students who withdraw from the school. School staff shall follow Appendix J-2: Elementary School Withdrawal Symbols and Appendix J-3: Secondary School Withdrawal Symbols when recording withdrawal data.

Section XI.B of LAUSD REF-6554.4 states the Parent Assurance Letter (PAL) is the official form used to document withdrawal, transfer, and other student movement and that the form must be signed and submitted by the parent/guardian for student withdrawals.

Condition

We sampled a total of sixty (60) out of 66,263 students with leave codes in the school year 2020-21 My Integrated Student Information System (MiSiS) data file to verify that the leave code and reason code reported in MiSiS was properly supported. In our review of the documentation in comparison to the leave and reason code, we noted the following:

1. Three (3) schools provided documentation for five (5) students that did not support the leave code entered into MiSiS:

Leave Code per MISIS	Leave Code per Supporting Documentation
L5 (Student transfers to a school outside California)	L8 (Unknown)
L3 (Student transfers to a California public school outside LAUSD)	L8 (Unknown)
L3 (Student transfers to a California public school outside LAUSD)	L4 (California Private School)
L3 (Student transfers to a California public school outside LAUSD)	L4 (California Private School)
L4 (Student transfers to a California private school)	L3 (California Public School)

2. One (1) school was unable to provide any documentation to support the leave code for one (1) student file.

Our sample was a statistically valid sample.

Cause and Effect

The discrepancy in the leave code was caused by the schools using the wrong leave code when they did not have enough information to substantiate that code. There seems to be a deficiency in the internal control system to properly train and monitor the personnel who are assigned to maintain the accuracy of student records.

Inaccurate leave codes in MiSiS may lead to inaccurate data collected by CDE, which could lead to errors in the calculation of the graduation rate.

Questioned Costs

Not applicable. This finding is considered a programmatic non-compliance issue.

Repeat Finding

This finding is a repeat finding as indicated in the Status of Prior Audit Finding as finding number F-2021-005.

Recommendation

We recommend that the District continue to strengthen its controls over enrollment/withdrawal status by providing adequate training/monitoring to ensure that student records on MiSiS are accurate and updated when new information is available and that necessary documents are maintained. We recommend that the training include the appropriate levels of written documentation required for different situations under both ESSA guidance and CDE guidance.

View of Responsible Officials and Corrective Action Plan

Pupil Services and Attendance will continue to provide policy guidance:

1. Provide ongoing reminders every other month through the Schoology communication platform regarding accurate enrollment, withdrawal codes and the MYPLN Essential Tips training to support with the withdrawal process, codes, and documentation.
2. Pupil Services and Attendance will continue to post resource tools such as the Certify Rules (this automated data validation tool allows users to efficiently identify data errors or omissions to improve the quality of student data in MiSiS) to support accurate enrollment and withdrawal procedures.
3. Pupil Services and Attendance will communicate with Local District Administration on disseminating information to school-site designees with audit findings to participate in the MYPLN training on accurate enrollment and withdrawal codes during school year 2023-24.
4. Pupil Services and Attendance will communicate with Office of Organizational Excellence to support in messaging the availability of the MYPLN training to support with the withdrawal process, codes, and documentation.
5. Will obtain written acknowledgement for completion of the MYPLN Essential Tips training to support with the withdrawal process, codes, and documentation from the schools identified with audit findings.

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Program Identification

Finding Reference Number:	F-2022-003
Federal Program Title, Awarding Agency, Pass-Through Entity, Assistance Listing Number, and Award Number:	Child Nutrition Cluster, U.S. Department of Agriculture, Passed through the California Department of Education, AL Nos. 10.553, 10.555, and 10.559, PCA Nos. 13523, 13524, 13525, 13526, 15637, 13004, and 13006. (Significant Deficiency) Child and Adult Care Food Program, U.S. Department of Agriculture, Passed through the California Department of Education, AL No. 10.558, PCA Nos. 13529, 13534, and 15577. (Significant Deficiency)
Compliance Requirement:	Special Tests and Provisions
State Audit Guide Finding Code:	30000 and 50000

Criteria

Per 7 CFR 225.15 (c)(1), “Sponsors shall maintain accurate records justifying all meals claimed and documenting that all program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year.”

Per 7 CFR 226.10 (c), “Claims for Reimbursement shall report information in accordance with the financial management system established by the State agency, and in sufficient detail to justify the reimbursement claimed... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim.”

Condition

Child Nutrition Cluster (CNC) (AL Nos. 10.553, 10.555, and 10.559)

During the procedures performed over meals claimed under the Child Nutrition Cluster programs during the fiscal year 2022, we noted that the monthly meal counts recorded in the District’s Cafeteria Management System (CMS) were not fully supported by underlying documentation (e.g., meal count sheets). We sampled 20 out of 711 schools in August 2021, 20 out of 697 schools in November 2021, and 20 out of 696 schools in February 2022. We then validated that the meal counts recorded in the CMS for Breakfast and Lunch were supported by either meal count sheets used at the school sites or by the point-of-sale (POS) system data. Based on our procedures, we noted the following:

1. Of the 20 schools sampled in August 2021, we noted variances in four (4) schools between the CMS count and the meal count sheets for Breakfast. Breakfast meal counts were under-claimed by 46, based on a total sample of 23,497 meals tested, from a total reported population of 1,961,194 meals.
2. Of the 20 schools sampled in November 2021, we noted variances in four (4) schools between the CMS count and the meal count sheets for Breakfast. Breakfast counts were over/(under) claimed by 29 and (1), respectively, based on a total sample of 25,432 meals tested, from a total reported population of 2,508,853 meals.
3. Of the 20 schools sampled in February 2022, we noted variances in four (4) schools between the CMS count and the meal count sheets for Breakfast. Breakfast counts were over/(under) claimed by 9 and (44), respectively, based on a total sample of 19,882 meals tested from a total reported population of 2,575,622 meals.

Child And Adult Care Food Program (CACFP) (AL No. 10.558)

During the procedures performed over meals claimed under the Child and Adult Care Food Program during the fiscal year 2022, we noted that the monthly meal counts recorded in the District's Cafeteria Management System (CMS) were not fully supported by underlying documentation (e.g., meal count sheet). We sampled 8 out of 680 schools in September 2021, 9 out of 680 schools in November 2021, and 8 out of 684 schools in February 2022. We then validated that the meal counts recorded in the CMS for Snack and Supper were supported by either meal count sheets used at the school sites or by POS system data. Based on our procedures, we noted the following:

1. Of the 8 schools sampled in September 2021, we noted a variance in one (1) school between the CMS count and the meal count sheets for Supper. Supper meal counts were under-claimed by 10, based on a sample of 12,269 meals tested, from a total reported population of 4,513,335 meals.
2. Of the 8 schools sampled in February 2022, we noted variances in four (4) schools between the CMS count and the meal count sheets for both Snack and Supper. Snack counts were over-claimed by 20, based on a total sample of 4,609 meals tested from a total reported population of 1,183,533 meals. Supper counts were over/(under) claimed by 27 and (21), respectively, based on a total sample of 14,854 meals tested from a total reported population of 3,686,216 meals.

Our samples were statistically valid samples.

Cause and Effect

The condition appears to be caused by human error while manually counting the paper meal count sheets.

Inaccurate claims of meal counts could lead to questioned costs.

Questioned Costs

Federal regulation 2 CFR 200.516 (a)(3) requires the auditor to report questioned costs when likely questioned costs exceed \$25,000.

Child Nutrition Cluster (CNC) (AL Nos. 10.553, 10.555, and 10.559)

Overclaimed - \$95; Underclaimed – \$(230)

Child And Adult Care Food Program (CACFP) (AL No. 10.558)

Overclaimed - \$126; Underclaimed – \$(122)

The following are the total over/(under) claimed per meal type and per program:

Program	Meal Type	Meal Claimed		Amount Billed	
		Over	Under	Over	(Under)
CNC	Breakfast	38	(91)	\$ 95	\$ (230)
	Total CNC	38	(91)	\$ 95	\$ (230)
CACFP	Snack	20	-	\$ 20	\$ -
CACFP	Supper	27	(31)	106	(122)
	Total CACFP	47	(31)	\$ 126	\$ (122)

Repeat Finding

This finding is a repeat finding as indicated in the Status of Prior Audit Finding as finding number F-2021-007.

Recommendation

We recommend that the District continue to strengthen its controls over the meal claim process to ensure that meals are accurately counted, inputted into CMS and claimed for reimbursement.

Views of Responsible Officials, Planned Corrective Actions, and Contact Information

For the 2021-22 school year, the Food Services Division used federal waivers to support students and families by providing meals under multiple programs. Starting August 2021, COVID concerns resulted in the district discontinuing breakfast in the classroom. USDA waivers permitted the distribution of breakfast and supper meals to students as they left campus for consumption at home. As the school year progressed, the after-school supper program was reinstated for a small group of students at some schools, and this group of students was given a breakfast to take home. Additionally, we distributed weekend meals comprising of supper and snacks. Lastly, the district requested Food Services to serve a morning snack (at the District's expense) for hungry students. The snacks were tracked manually for reimbursement from ESSER funds by the district.

Each meal service required a different form to count meals and multiple sheets for the same meal period depending on how the meal bags were distributed (exit gate vs. classroom). The managers had many forms that had to be put together and summed up to come up with the reimbursable counts. Manually compiling and uploading the information is the reason for the variances. Each time there was a change in the operation, the Food Service team had to create a new training module for the change in operation, which created additional forms leading to the errors seen in the audit review. We want to state respectfully that our error rate for meal counts was 0.4% which, given the multiple food distribution channels to support students, is understandable.

To address the audit findings, Food Services will review and modify our procedures and be stringent in monitoring our existing systems and procedures:

1. Food Services Division will add steps to our current meal claiming procedures to ensure accuracy of claims.
 - a. Food Service Manager will utilize the Meal Count Consolidation Form for meal periods that have more than one meal count sheet.
 - b. Food Service Manager will input meal counts into CMS based on information from the Consolidation Form.
 - c. Food Service Manager will run a weekly Meal Counts Report generated from CMS.
 - d. Food Service Manager will compare daily meal count documents to the five-day Meal Count Report for accuracy.
 - e. Area Food Services Supervisors (AFSS) will randomly check meal counts entered in CMS and compare them with the numbers entered in daily meal count sheets. Each school will have a random review every 2-3 months, and where errors are found there will be additional follow up.
2. Food Services will follow the review steps as indicated in Corrective Action Response #1 and confirm the claim for accuracy prior to submission to CNIPS.
 - a. Food Services Central Office Staff will provide a daily meal count report to all Supervisors for review to identify any inputting errors.
 - b. Food Service Managers will review and adjust meal counts prior to the CNIPS claim submission, based on AFSS feedback.

The target date for the implementation of the above corrective action plan is by the end of February 2023.

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Title: Director, Food Services Division

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Program Identification

Finding Reference Number:	F-2022-004
Assistance Listing Number:	32.009
Federal Program Title:	Emergency Connectivity Fund Program (Significant Deficiency)
Awarding Agency / Pass-Through Entity:	Federal Communications Commission
Award Number:	Not Available
Compliance Requirement:	Equipment/Real Property Management; Special Tests and Provisions
State Audit Guide Finding Code:	30000 and 50000

Criteria

47 CFR 54.1706 (c) states Emergency Connectivity Fund support for eligible equipment and services is limited to no more than one fixed broadband internet access connection per location, and one connected device and one Wi-Fi hotspot device per student, school staff member, or library patron.

2 CFR 200.303 (a) states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition

During our audit, we noted that the District did not have sufficient controls in place within its Emergency Connectivity Fund (ECF) program to ensure that proper records were maintained for equipment acquired under the ECF program. The District utilized fundings from both ECF and another Federal grant, Elementary and Secondary School Emergency Relief II (ESSER II), for connectivity to meet the remote learning needs of students, school staff, and library patrons during the COVID-19 emergency period. We noted that eligible devices, such as connectivity devices and Wi-Fi hotspot devices, had originally been purchased using ESSER II grant. Subsequently, a portion of the costs were allocated/transferred to the ECF program.

We obtained a list of equipment purchased with ECF funds for our review and noted that they were not in compliance with the “per-user” limitation. The original listing of equipment indicated that twenty-six (26) individuals were distributed with more than one (1) device. After further inquiry, the District provided an updated equipment list which indicated that ten (10) individuals were distributed with more than one (1) device.

Cause and Effect

The condition was due to a lack of sufficient internal controls over maintaining accurate property/equipment records and internal controls over compliance with the “per-user” limitation requirement.

The District did not properly identify equipment funded with Federal awards to ensure maintenance of accurate property/equipment inventories. Also, the District did not maintain a proper tracking system to ensure compliance with the “per-user” limitation requirement.

Questioned Costs

Not applicable. This finding is considered a programmatic non-compliance issue as well as a deficiency in the internal control system over equipment inventory management as the District has yet to submit the request for reimbursement.

Recommendation

We recommend that the District strengthen its policies and procedures related to maintaining accurate property/equipment records in order to comply with the program requirements. We also recommend that the District perform a thorough review of the year-end equipment list to ensure it is complete and accurate.

We also recommend that the District review the listing of devices distributed to students/school staff to ensure that there are no other instances of non-compliance with the per-user limitation requirement, and that non-compliance devices be removed from the request for reimbursement to be submitted to the Federal Communications Commission.

View of Responsible Officials and Corrective Action Plan

The District acknowledges the need to strengthen the staff’s compliance to policies and procedures related to equipment tracking and property records. ECF is a new program and there was an urgent need for the District to provide the necessary equipment for connectivity to meet the remote learning needs of students/school staff during the COVID-19 emergency period. Beginning January 3, 2023, the District will provide additional training to staff as needed and will reiterate the policies and procedures to ensure compliance with program requirements. The District will conduct a thorough review of devices distributed to students/school staff prior to requesting any reimbursement from the program administrator to ensure compliance with the per-user limitation requirement.

Name: Aaron Wai

Title: Admin Services Manager, Information Technology Division

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Program Identification

Finding Reference Number:	F-2022-005
Assistance Listing Number:	84.002A
Federal Program Titles:	Adult Education – Basic Grants to States (Material Weakness)
Awarding Agency / Pass-Through Entity:	U.S. Department of Education / California Department of Education
Award Number:	PCA Nos. 13978, 14109, and 14508
Compliance Requirement:	Eligibility
State Audit Guide Finding Code:	30000 and 50000

Criteria

According to 29 U.S. Code Section 3272 (4) Eligible Individual, the term “eligible individual” means an individual –

- (A) who is at least 16 years of age;
- (B) who is not enrolled or required to be enrolled in secondary school under State law; and
- (C) who –
 - (iii) is basic skills deficient;
 - (ii) does not have a secondary school diploma or its recognized equivalent and has not achieved an equivalent level of education; or
 - (iii) is an English language learner.

Condition

We sampled a total of sixty (60) out of 24,009 students with at least one A Comprehensive System for Adult Education’s (CASAS) test score to verify eligibility for the Adult Education Basic Grants to States Program (Adult Education Program) and identified two (2) students who were sixteen years old at the time of enrollment, but not enrolled in secondary school. Based on the compulsory education law in the State of California, students under the age of 18 are required to be enrolled in secondary school. As such, sixteen-year-old students are not eligible to participate in the Adult Education Program.

Additionally, we noted that the two (2) aforementioned sixteen-year-old students were enrolled in a subprogram specifically designed for high school dropouts between the ages of 16 and 24. As such, we had reasonable doubt that there could potentially be more students in the population who were under the age of 18. After further investigation, we found 631 students enrolled in the Adult Education Program who were under the age of 18 at the time of enrollment.

Cause and Effect

The District's policies and procedures regarding the Adult Education Program were not consistent with the age requirements under the State's compulsory education law.

Ineligible participants could result in non-compliance with the program requirements, as well as adjustments to future funding amounts, which are determined based on payment points generated from the District's past performance.

Questioned Costs

Undetermined. The questioned costs for the above-mentioned ineligible participants could not be assessed as the exact expenditure amount related to specific students could not be determined. This grant is a cost reimbursement grant, in which future funding is determined based on payment points generated from the current students' performance.

Recommendation

We recommend that the District develop policies and procedures over eligibility determination and intake process/assessment to ensure that students under the age of 18 are not enrolled in a program funded by the Adult Education Program. In addition, the District should find alternative funding source(s) for students under the age of 18 that are enrolled in the high school dropouts subprogram.

Views of Responsible Officials, Planned Corrective Actions, and Contact Information

Division of Adult and Career Education (DACE) will review the current process and implement the following:

1. Directive will be provided to DACE principals to stop enrolling 16–17-year-old students.
2. Instructions will be given to DACE Accelerated College and Career Transitions (ACCT) Advisors not to enroll students between ages 16-17 moving forward.
3. The District will utilize unrestricted funds for students under the age of 18 that are enrolled in the Workforce Innovation and Opportunity Act (WIOA) program.
4. DACE will continue to serve the existing 16–17-year-old ACCT student population through the end of the school year 2022-23 and use unrestricted funding sources other than WIOA.
5. During school year 2022-23 and henceforth, DACE will not report or claim any student outcomes other than those earned by students who are of 18 years of age and older.
6. DACE will amend the ACCT intake and enrollment policies and procedures in the DACE Counseling Handbook.

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Section IV – Findings and Questioned Costs Relating to State Awards

S-2022-001 – Regular and Special Day Classes – Attendance Computations

State Program: Attendance Accounting: Attendance Reporting

State Audit Guide Finding Codes: 10000 and 40000

Schools Affected

- 54th Street Elementary School
- Alexander Hamilton Senior High School
- Alexander Hamilton Senior High Music & Performing Arts Mag School
- Beethoven Street Elementary School
- Castelar Street Elementary School
- Cimarron Avenue Elementary School
- David Starr Jordan Senior High School
- Dorris Place Elementary School
- East Valley Senior High School
- Harbor City Elementary School
- Harry Bridges Span School
- Helen Bernstein Senior High School
- Herrick Avenue Elementary School
- Holmes Avenue Elementary School
- Los Angeles Center for Enriched Studies (LACES) Magnet
- Maurice Sendak Elementary School
- North Hollywood Senior High STEM Magnet School
- Nueva Vista Elementary School
- Overland Avenue Elementary School
- Park Avenue Elementary School
- Playa Vista Elementary School
- Richard Riordan Primary Center School
- San Jose Street Elementary School
- Sherman Oaks Center for Enriched Studies (SOCES) Magnet School
- Short Avenue Elementary School
- Sylmar Elementary School
- Towne Avenue Elementary School
- Van Nuys Middle School STEAM Magnet
- Victory Boulevard Elementary STEAM Magnet School
- Young Oak Kim Academy School

Criteria

California Education Code, Section 46300(a) – In computing average daily attendance of a school district or county office of education, there shall be included the attendance of pupils while engaged in educational activities required of those pupils under the immediate supervision and control of an employee of the district or county office who possessed a valid certification document, registered as required by law.

Condition, Cause and Effect

For our sample of 141 schools, we obtained the Student Monthly Attendance Summary Reports (SMASRs) for a sample of teachers for school month seven (7). SMASRs are system-generated reports from the District's My Integrated Student Information System (MiSiS), a system utilized by the teachers to electronically input, submit and certify student attendance daily. We verified whether these SMASRs were reported accurately in the *Second Principal Report (P2)* and the *Annual Principal Report (P3)*. We obtained the monthly statistical reports where all the SMASRs are summarized, for our sampled schools and we verified whether the SMASRs were completely and accurately summarized. We then traced these monthly statistical reports to the Attendance Ledgers, which in turn were traced to the *Second Principal Report (P2)* and the *Annual Principal Report (P3)*.

To test the integrity of the data reported in the sampled SMASRs, we selected a sample of absences from notes, phone logs and other absence records and compared them to the SMASRs to verify that they were not included in the calculation of Average Daily Attendance reported in the P2. In addition, since the SMASRs are generated through MiSiS, we also tested the system's general internal controls which included but were not limited to appropriate access controls. We selected a sample of 153,262 days of attendance and 12,612 days of absences for testing and noted the following findings, resulting due to staff's untimely update of student's attendance records:

- **54th Street Elementary School** - Out of the 802 days of attendance and 72 days of absences sampled, we noted the following exceptions:
 - Four (4) students were absent for a total of four (4) days, as evidenced by an absence note but was recorded as present in the SMASR.
- **Alexander Hamilton Senior High School** - Out of the 991 days of attendance and 73 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.
- **Alexander Hamilton Senior High Music & Performing Arts Magnet School** - Out of the 620 days of attendance and 26 days of absences sampled, we noted the following exceptions:
 - One (1) student was absent for a total of two (2) days, as evidenced by an absence note but was recorded as present in the SMASR.
- **Beethoven Street Elementary School**
 - We identified three (3) teachers for which the school was unable to provide absence notes. As such, we were unable to perform procedures over the absence notes and unable to determine the existence of questioned costs.

- **Castelar Street Elementary School** - Out of the 611 days of attendance and 16 days of absences sampled, we noted the following exceptions:
 - One (1) student was absent for a total of three (3) days, as evidenced by an absence note but was recorded as present in the SMASR.
- **Cimarron Avenue Elementary School** - Out of the 646 days of attendance and 133 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was marked as present in the SMASR.
- **David Starr Jordan Senior High School**
 - We identified three (3) teachers for which the school was unable to provide absence notes. As such, we were unable to perform procedures over the absence notes and unable to determine the existence of questioned costs.
- **Dorris Place Elementary School** - Out of the 899 days of attendance and 70 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was marked as present in the SMASR. The school updated MiSiS to reflect the student as absent prior to P2 reporting but subsequent to providing the SMASR. As MiSiS has been updated to reflect the correct attendance of the student prior to P2 reporting, this does not lead to questioned costs.
- **East Valley Senior High School** - Out of the 955 days of attendance and 63 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.
- **Harbor City Elementary School** - Out of the 833 days of attendance and 60 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was marked as present in the SMASR.
- **Harry Bridges Span School** - Out of the 2,868 days of attendance and 168 days of absences sampled, we noted the following exceptions:
 - Twenty-three (23) students were absent for a total of thirty-three (33) days, as evidenced by an absence note but was recorded as present in the SMASR.
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was marked as present in the SMASR. The school updated MiSiS to reflect the student as absent prior to P2 reporting but subsequent to providing the SMASR. As MiSiS has been updated to reflect the correct attendance of the student prior to P2 reporting, this does not lead to questioned costs.
- **Helen Bernstein Senior High School** - Out of the 600 days of attendance and 142 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.

- **Herrick Avenue Elementary School** - Out of the 1,437 days of attendance and 64 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.
- **Holmes Avenue Elementary School** - Out of the 1,327 days of attendance and 136 days of absences sampled, we noted the following exceptions:
 - One (1) student was absent for a total of two (2) days, as evidenced by an absence note but was recorded as present in the SMASR.
- **Los Angeles Center for Enriched Studies (LACES) Magnet**
 - We identified six (6) teachers for which the school was unable to provide absence notes. As such, we were unable to perform procedures over the absence notes and unable to determine the existence of questioned costs.
- **Maurice Sendak Elementary School** - Out of the 166 days of attendance and 5 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was marked as present in the SMASR. The school updated MiSiS to reflect the student as absent prior to P2 reporting but subsequent to providing the SMASR. As MiSiS has been updated to reflect the correct attendance of the student prior to P2 reporting, this does not lead to questioned costs.
- **North Hollywood Senior High STEM Magnet School** - Out of the 540 days of attendance and 30 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.
- **Nueva Vista Elementary School** - Out of the 779 days of attendance and 48 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.
- **Overland Avenue Elementary School** - Out of the 1,119 days of attendance and 39 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.
- **Park Avenue Elementary School** - Out of the 708 days of attendance and 52 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.
- **Playa Vista Elementary School** - Out of the 1,181 days of attendance and 73 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was marked as present in the SMASR.

- **Richard Riordan Primary Center School** - Out of the 472 days of attendance and 36 days of absences sampled, we noted the following exceptions:
 - Two (2) students were absent for a total of two (2) days, as evidenced by an absence note but were marked as present in the SMASR.
- **San Jose Street Elementary School** - Out of the 770 days of attendance and 47 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was marked as present in the SMASR.
- **Sherman Oaks Center for Enriched Studies (SOCES) Magnet School** - Out of the 3,122 days of attendance and 146 days of absences sampled, we noted the following exceptions:
 - Two (2) students were absent for a total of two (2) days, as evidenced by an absence note but were marked as present in the SMASR. The school updated MiSiS to reflect the student as absent prior to P2 reporting but subsequent to providing the SMASR. As MiSiS has been updated to reflect the correct attendance of the student prior to P2 reporting, this does not lead to questioned costs.
- **Short Avenue Elementary School** - Out of the 1,225 days of attendance and 86 days of absences sampled, we noted the following exceptions:
 - Two (2) students were absent for a total of two (2) days, as evidenced by an absence note but were marked as present in the SMASR.
- **Sylmar Elementary School** - Out of the 570 days of attendance and 38 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was marked as present in the SMASR.
- **Towne Avenue Elementary School** - Out of the 1,007 days of attendance and 86 days of absences sampled, we noted the following exceptions:
 - One (1) student was absent for a total of two (2) days, as evidenced by an absence note but was marked as present in the SMASR.
- **Van Nuys Middle School STEAM Magnet School** - Out of the 367 days of attendance and 13 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was marked as present in the SMASR.
- **Victory Boulevard Elementary STEAM School** - Out of the 460 days of attendance and 34 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was marked as present in the SMASR.
- **Young Oak Kim Academy School** - Out of the 1,473 days of attendance and 123 days of absences sampled, we noted the following exceptions:
 - Two (2) students were absent for a total of two (2) days, as evidenced by an absence note but were marked as present in the SMASR.

These findings are repeat findings, having been reported previously at June 30, 2021 (S-2021-001) but for different schools.

Questioned Costs

- Grades TK/K-3: $12 \text{ days}/141 \text{ days} = 0.09 \text{ ADA overstated} * \$12,243.36 = \$1,101.90$
 - Grades 4 to 6: $16 \text{ days}/141 \text{ days} = 0.11 \text{ ADA overstated} * \$11,256.77 = \$1,238.24$
 - Grades 7 to 8: $32 \text{ days}/141 \text{ days} = 0.23 \text{ ADA overstated} * \$11,589.74 = \$2,665.64$
 - Grades 9 to 12: $7 \text{ days}/141 \text{ days} = 0.05 \text{ ADA overstated} * \$13,780.81 = \$689.04$
-
- 54th Street Elementary School
 - Grades TK/K-3: 2 days/141 days in single track school year
 - Grades 4 to 6: 2 days/141 days in single track school year
 - Alexander Hamilton Senior High School
 - Grades 9 to 12: 1 day/141 days in single track school year
 - Alexander Hamilton Senior High Music & Performing Arts Mag School
 - Grades 9 to 12: 2 days/141 days in single track school year
 - Castelar Street Elementary School
 - Grades 7 to 8: 3 days/141 days in single track school year
 - Cimarron Avenue Elementary School
 - Grades TK/K-3: 1 day/141 days in single track school year
 - East Valley Senior High School
 - Grades 9 to 12: 1 day/141 days in single track school year
 - Harbor City Elementary School
 - Grades TK/K-3: 1 day/141 days in single track school year
 - Harry Bridges Span School
 - Grades 4 to 6: 4 days/141 days in single track school year
 - Grades 7 to 8: 29 days/141 days in single track school year
 - Helen Bernstein Senior High School
 - Grades 9 to 12: 1 day/141 days in single track school year
 - Herrick Avenue Elementary School
 - Grades 9 to 12: 1 day/141 days in single track school year
 - Holmes Avenue Elementary School
 - Grades 4 to 6: 2 days/141 days in single track school year
 - North Hollywood Senior High STEM Magnet School
 - Grades 9 to 12: 1 day/141 days in single track school year
 - Nueva Vista Elementary School
 - Grades TK/K-3: 1 day/141 days in single track school year
 - Overland Avenue Elementary School
 - Grades TK/K-3: 1 day/141 days in single track school year
 - Park Avenue Elementary School
 - Grades 4 to 6: 1 day/141 days in single track school year
 - Playa Vista Elementary School
 - Grades 4 to 6: 1 day/141 days in single track school year
 - Richard Riordan Primary Center School
 - Grades TK/K-3: 2 days/141 days in single track school year

- San Jose Street Elementary School
 - Grades TK/K-3: 1 day/141 days in single track school year
- Short Avenue Elementary School
 - Grades TK/K-3: 1 day/141 days in single track school year
 - Grades 4 to 6: 1 day/141 days in single track school year
- Sylmar Elementary School
 - Grades 4 to 6: 1 day/141 days in single track school year
- Towne Avenue Elementary School
 - Grades TK/K-3: 2 days/141 days in single track school year
- Van Nuys Middle School STEAM Magnet
 - Grades 4 to 6: 1 day/141 days in single track school year
- Victory Boulevard Elementary STEAM Magnet School
 - Grades 4 to 6: 1 day/141 days in single track school year
- Young Oak Kim Academy School
 - Grades 4 to 6: 2 days/141 days in single track school year

Recommendation

We recommend that the District and the schools continue to strengthen its controls over implementing attendance policies over student attendance reporting by ensuring schools maintain adequate support for reported absences, accurately report student absences in the SMASR, and retain supporting documentation for instances in which students arrive to school late or leave early. Additionally, we recommend that the District strengthen its controls over properly retaining attendance supporting documentation at school sites. Finally, we recommend that the District continue to support the schools by providing adequate training over attendance reporting so that proper attendance reporting procedures are adhered to, and that the District maintain documentation reflecting that each of the schools identified above have been successfully trained.

Views of Responsible Officials, Planned Corrective Action, and Contact Information

We will continue to provide policy guidance:

1. Provide ongoing reminders every other month through the Schoology communication platform regarding accurate attendance, enrollment, and withdrawal procedures.
2. Provide ongoing reminders every other month through the Schoology communication regarding the MYPLN Essential Tips training to support with appropriate attendance documentation.
3. Pupil Services and Attendance will communicate with Local District Administration on disseminating information to school-site designees with audit findings to participate in the MYPLN training on accurate attendance, enrollment, withdrawal procedures during school year 2023-24.
4. Pupil Services and Attendance will communicate with Office of Organizational Excellence to support in messaging the availability of the MYPLN training to support with the accurate, attendance, enrollment, withdrawal procedures, codes, and documentation.
5. Effective for fiscal year 2022-23, the District will obtain written acknowledgement for completion of the MYPLN Essential Tips training to support with accurate attendance, enrollment, and withdrawal procedures, codes, and documentation from the identified schools with audit findings.

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S-2022-002 – Teacher Certification and Misassignments

State Audit Guide Finding Codes: 40000 and 71000

Schools Affected

- Charles Drew Middle School
- Cimarron Avenue Elementary
- Dayton Heights Elementary
- Dorris Place Elementary
- Eagle Rock High School
- Garden Grove Elementary
- Harbor City Elementary
- Harry Bridges Span School
- Kentwood Elementary
- Mervyn M Dymally Senior High
- Northridge Middle School
- Patrick Henry Middle School
- Robert Fulton College Preparatory School
- Sally Ride Elementary: A Smart Academy
- Van Nuys Middle School
- Verdugo Hills Senior High
- William Mulholland Middle School
- Wilshire Crest Elementary
- Young Oak Kim Academy

Criteria

California Education Code, Section 44203(a) - "Authorization" means the designation that appears on a credential, certificate, or permit that identifies the subjects and circumstances in which the holder of the credential, certificate, or permit may teach, or the services which the holder may render in the public schools of this state.

Section 44256 - Authorization for teaching credentials shall be of four basic kinds, as defined below:

- (a) "Single subject instruction" means the practice of assignment of teachers and students to specified subject matter courses, as is commonly practiced in California high schools and most California junior high schools. The holder of a single subject teaching credential or a standard secondary credential or a special secondary teaching credential, as defined in this subdivision, who has completed 20 semester hours of coursework or 10 semester hours of upper division or graduate coursework approved by the commission at an accredited institution in any subject commonly taught in grades 7 to 12, inclusive, other than the subject for which he or she is already certificated to teach, shall be eligible to have this subject appear on the credential as an authorization to teach this subject. The commission, by regulation, may require that evidence of additional competence is a condition for instruction in particular subjects, including, but not limited to, world languages. The commission may establish and implement alternative requirements for additional authorizations to the single subject credential on the basis of specialized needs. For purposes of this subdivision, a special secondary teaching credential means a special secondary teaching credential issued on the basis of at least a baccalaureate degree, a student teaching requirement, and 24 semester units of coursework in the subject specialty of the credential.

- (b) "Multiple subject instruction" means the practice of assignment of teachers and students for multiple subject matter instruction, as is commonly practiced in California elementary schools and as is commonly practiced in early childhood education. The holder of a multiple subject teaching credential or a standard elementary credential who has completed 20 semester hours of coursework or 10 semester hours of upper division or graduate coursework approved by the commission at an accredited institution in any subject commonly taught in grades 9 and below shall be eligible to have that subject appear on the credential as authorization to teach the subject in departmentalized classes in grades 9 and below. The governing board of a school district by resolution may authorize the holder of a multiple subject teaching credential or a standard elementary credential to teach any subject in departmentalized classes to a given class or group of pupils below grade 9, provided that the teacher has completed at least 12 semester units, or six upper division or graduate units, of coursework at an accredited institution in each subject to be taught. The authorization shall be with the teacher's consent. However, the commission, by regulation, may provide that evidence of additional competence is necessary for instruction in particular subjects, including, but not limited to, world languages. The commission may establish and implement alternative requirements for additional authorizations to the multiple subject credential on the basis of specialized needs.
- (c) "Specialist instruction" means any specialty requiring advanced preparation or special competence, including, but not limited to, reading specialist, mathematics specialist, specialist in special education, or early childhood education, and such other specialties as the commission may determine.
- (d) "Designated subjects" means the practice of assignment of teachers and students to designated technical, trade, or career technical courses which courses may be part of a program of trade, technical, or career technical education.

Executive Order N-3-22 – 2. For the purposes of providing emergency substitute teaching services as authorized by Title 5, California Code of Regulations section 80025(b), temporary certificates may be issued pursuant to Education Code section 44332(a) without regard to whether the recipient has a pending credential or permit application or has made the statement under oath required by that section, and any contrary requirements of section 44332(a) are hereby suspended through March 31, 2022. All applicants receiving temporary certificates pursuant to section 44332(a) must meet the remaining eligibility requirements in section 80025 and all requirements of Education Code section 44332.6.

3. The limitations in California Code of Regulations, Title 5, sections 80025.1 (c) and 80025.3(a) and (b), as modified via Section 47 of Assembly Bill 167, Chapter 252, Statutes of 2021, on the duration for which substitute teachers can be assigned to a single general education assignment are extended to no more than 120 days through March 31, 2022.

Condition, Cause and Effect

During our procedures performed for each class sampled for attendance testing of regular and special day classes, adult education, and continuation, we reviewed the classroom teacher's credentials to determine if they possessed valid credentials, if their assigned teaching position was consistent with the authorization of their certification, and if the teachers held a valid English instruction certification in instances when the teacher taught a class in which more than 20% of the pupils were English learners.

We tested a total of 431 K-12 teachers and noted nineteen (19) teachers who were assigned to teach in a position not consistent with the authorization of his/her certification or outside of the time period permitted by their credential, due to an appropriately authorized teacher not being available to cover in the position:

- **Charles Drew Middle School** – One (1) substitute teacher was assigned to teach in a position beyond the time period permitted within their substitute teacher credential.
- **Cimarron Avenue Elementary** – One (1) substitute teacher was assigned to teach in a position beyond the time period permitted within their substitute teacher credential.
- **Dayton Heights Elementary** – One (1) substitute teacher was assigned to teach in a position beyond the time period permitted within their substitute teacher credential.
- **Dorris Place Elementary** – One (1) substitute teacher was assigned to teach in a position beyond the time period permitted within their substitute teacher credential.
- **Eagle Rock High School** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.
- **Garden Grove Elementary** – One (1) substitute teacher was assigned to teach in a position beyond the time period permitted within their substitute teacher credential.
- **Harbor City Elementary** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.
- **Harry Bridges Span School** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.
- **Kentwood Elementary** – One (1) substitute teacher was assigned to teach in a position beyond the time period permitted within their substitute teacher credential.
- **Mervyn M Dymally Senior High** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.
- **Northridge Middle School** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.
- **Patrick Henry Middle School** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.
- **Robert Fulton College Preparatory School** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.
- **Sally Ride Elementary: A Smart Academy** – One (1) substitute teacher was assigned to teach in a position beyond the time period permitted within their substitute teacher credential.
- **Van Nuys Middle School** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.
- **Verdugo Hills Senior High** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.

- **William Mulholland Middle School** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.
- **Wilshire Crest Elementary** – One (1) substitute teacher was assigned to teach in a position beyond the time period permitted within their substitute teacher credential.
- **Young Oak Kim Academy** – One (1) teacher was assigned to teach in a position not consistent with the authorization of his/her certification.

These findings are repeat findings, having been reported previously at June 30, 2021 (S-2021-002) but for different schools and teachers.

Questioned Costs

Not Applicable.

Recommendation

We recommend that the District continue to train schools on the MiSiS Assignment Monitoring Report. The District should continue to monitor and strengthen internal controls to ensure teachers are being assigned properly to teach in a position authorized by their certifications as well as having a consent form on file when necessary, and to ensure substitute teachers are being assigned properly to teach in a position authorized by their certifications and within the time period permitted by their credential. We also recommend that the schools and the District remediate the misassignments identified above.

Views of Responsible Official, Planned Corrective Action, and Contact Information

Human Resources (HR) will continue to strive to ensure every student is taught by an appropriately authorized teacher by providing professional development to certificated staff overseeing the master schedule and training them on how the MiSiS Assignment Monitoring Report helps school sites take timely action to ensure they do not have misassignments. HR will send out reminders in the Spring via Staff Relation's Update, advising principals to submit their Education Code options in a timely manner. Moving forward, we will be offering principals the opportunity to have one to one virtual meetings to review misassignments identified in MiSiS, to ensure the principal understands how to correct it.

Substitute teachers will also be informed of the Commission guidelines governing their 30-Day Substitute Teaching Permit for no more than 30 days in general education and no more than 20 days in special education. The passage of the 2022 Education Omnibus Budget Trailer Bill has extended the 60 days maximum until July 1, 2023.

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S-2022-003 – Kindergarten Continuance

State Audit Guide Finding Codes: 40000

Schools Affected

- Carlos Santana Arts Academy
- City of Angels Virtual Academy 5
- Parthenia Academy of Arts and Technology
- Queen Anne Place Elementary
- Queen Anne Place Elementary DL Two-Way Im Spanish
- San Jose Street Elementary
- Vernon City Elementary
- Windsor Hills Elementary Math/Science Aerospace Magnet

Criteria

California Education Code, Section 46300 - In computing the average daily attendance of a school district, there shall be included the attendance of pupils in kindergarten after they have completed one school year in kindergarten only if the school district has on file for each of those pupils an agreement made pursuant to Section 48011, approved in form and content by the State Department of Education and signed by the pupil's parent or guardian, that the pupil shall be retained in kindergarten for not more than an additional school year.

Condition, Cause and Effect

Using a total of 103 schools offering Kindergarten from the schools sampled for attendance reporting, we selected students enrolled in kindergarten for school year 2021-22 and kindergarten in school year 2020-21 and verified that a signed kindergarten continuance parental agreement (agreement) was maintained. We noted the following exceptions due to school oversight:

- **Carlos Santana Arts Academy** – A signed agreement, approved in form and content by the CDE, was signed after the start of the school year or after the student began their second year of kindergarten for one (1) student.
- **City of Angels Virtual Academy 5** – A signed agreement, approved in form and content by the CDE, was not on file before the start of the school year or before the student began their second year of kindergarten for one (1) student.
- **Parthenia Academy of Arts and Technology** – A signed agreement, approved in form and content by the CDE, was signed after the start of the school year or after the student began their second year of kindergarten for one (1) student.
- **Queene Anne Place Elementary** – A signed agreement, approved in form and content by the CDE, was signed after the start of the school year or after the student began their second year of kindergarten for one (1) student.

- **Queene Anne Place Elementary DL Two-Way Im Spanish** – A signed agreement, approved in form and content by the CDE, was signed after the start of the school year or after the student began their second year of kindergarten for one (1) student.
- **San Jose Street Elementary** – A signed agreement, approved in form and content by the CDE, was signed after the start of the school year or after the student began their second year of kindergarten for one (1) student.
- **Vernon City Elementary** – A signed agreement, approved in form and content by the CDE, was signed after the start of the school year or after the student began their second year of kindergarten for one (1) student.
- **Windsor Hills Elementary Math/Science Aerospace Magnet** – A signed agreement, approved in form and content by the CDE, was signed after the start of the school year or after the student began their second year of kindergarten for one (1) student.

This finding is a repeat finding, having been reported previously at June 30, 2021 (S-2021-003) but for different schools.

Questioned Costs

\$7,471.50 (0.61 total ADA overstated x \$12,248.36)

- Carlos Santana Arts Academy
 - 22 days overstated / 141 days in single track school year = 0.16 ADA
- City of Angels Virtual Academy 5
 - 1 day overstated / 141 days in single track school year = 0.01 ADA
- Parthenia Academy of Arts and Technology
 - 31 days overstated / 141 days in single track school year = 0.22 ADA
- Queen Anne Place Elementary
 - 2 days overstated / 141 days in single track school year = 0.01 ADA
- Queen Anne Place Elementary DL Two-Way Im Spanish
 - 2 days overstated / 141 days in single track school year = 0.01 ADA
- San Jose Street Elementary
 - 1 day overstated / 141 days in single track school year = 0.01 ADA
- Vernon City Elementary
 - 1 day overstated / 141 days in single track school year = 0.01 ADA
- Windsor Hills Elementary Math/Science Aerospace Magnet
 - 25 days overstated / 141 days in single track school year = 0.18 ADA

Recommendation

We recommend that schools offering Kindergarten understand and adhere to the District's policy by retaining evidence of the signed and dated parental agreement for continuance forms, approved in form and content by the CDE, for all students repeating kindergarten, prior to the start of the school year to support the inclusion of such pupils in the average daily attendance computation. The District should continue to communicate and train all schools on the MiSiS Monitoring tool.

We also recommend that the District obtain written acknowledgement from the schools identified above that they have been provided with the most updated District policy on Kindergarten Continuance and have implemented a system of tracking students who continue in Kindergarten. The District should also continue ensuring that schools are notified in circumstances where a pupil is transferred after attending Kindergarten with another school.

Views of Responsible Officials, Planned Corrective Actions, and Contact Information

During the 2021-22 academic year, the Division of Instruction provided training for personnel and reminders in the administrator newsletter about the kindergarten continuance form and requirements in Reference Guide (REF-6756.1), Kindergarten Continuance (Including Kindergarten Retention): Parental Agreement for Pupil to Continue in Kindergarten for an Additional Year. These sessions were initiated after the start of the school year and supported schools to use the elementary retention Focus dashboard report to monitor retentions at the kindergarten level. Since the sessions were conducted after the start of the year, some schools subsequently reviewed kindergarten retentions at their sites and obtained signed notices after the start of the school year.

Schools who received audit findings will be provided notices and the District policy, REF 6756.1, to review. These schools will also participate in training to deepen their understanding of these guidelines.

Information on the Focus dashboard report, certification rule, requirements for kindergarten retention and use of the continuance form will be included in future trainings for school site personnel conducted by Student Health and Human Services and the Division of Instruction. Additionally, messages about Kindergarten retention requirements, the focus dashboard retention monitoring report and the certification rule will be included in the instructional news that provides guidance to local district administrators, principal supervisors and principals. Informational sessions will be conducted for these school leaders in the 2022-23 school year.

Implementation Date: December 31, 2022

Name: Carlen Powell

Title: Administrator of Elementary Instruction

Telephone: (213) 241-5333

S-2022-004 Independent Study – Attendance Computations

State Program: Attendance Accounting: Attendance Reporting

State Audit Guide Finding Codes: 10000 and 40000

Schools Affected

- City of Angels Virtual Academy #2
- City of Angels Virtual Academy #3
- City of Angels Virtual Academy #5
- Estrella Avenue Elementary School

Criteria

California Education Code, Section 51747.5 (b) – A local educational agency may claim apportionment credit for independent study only to the extent of the time value of pupil or student work products, as personally judged in each instance by a certificated teacher.

California Education Code, Section 51747 (6) - A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion.

Condition, Cause and Effect

In our sample of five (5) schools with independent study programs, we noted the following, as a result of six long-term independent study programs being established quickly in response to the high number of students requesting an online instructional program option during the pandemic, resulting in master agreements being signed after the students were enrolled:

- **City of Angels Virtual Academy #2**
 - The school did not maintain records of master agreements for four (4) students.
 - Master agreements for twenty-two (22) students were missing parent signatures and/or signatures of a certificated teacher and student.
 - The master agreement for one (1) student was signed by the parent later than 30 days after the first day of instruction.
 - The school did not maintain work products for one (1) student.
- **City of Angels Virtual Academy #3**
 - The school did not maintain records of master agreements for four (4) students.
 - Master agreements for twenty-two (22) students were missing parent signatures and/or signatures of a certificated teacher and student.
 - The master agreement for one (1) student was signed by the parent later than 30 days after October 15th.
 - The school did not maintain work products for one (1) student.

- **City of Angels Virtual Academy #5**
 - The school did not maintain records of a master agreement for one (1) student.
 - Master agreements for thirteen (13) students were missing parent signatures and/or signatures of a certificated teacher and student.
 - The master agreement for seven (7) students were signed by the parent later than 30 days after October 15th.
 - The school did not maintain work products for two (2) students.
- **Estrella Avenue Elementary School**
 - The school did not maintain work products for fifteen (15) students.
 - Attendance for (1) student shows 6 days on the SMASR (Student Monthly Attendance Summary Report); however, the student's record of attendance shows 5 days. The student's days were overreported by 1 day due to school oversight.
 - Attendance for (1) student shows 12 days on the SMASR (Student Monthly Attendance Summary Report); however, the student's record of attendance shows 11 days. The student's days were overreported by 1 day due to school oversight.

Questioned Costs

- Grades TK/K-3: $71 \text{ days} / 141 \text{ days} = 0.50 \text{ ADA overstated} * \$12,243.36 = \$6,121.68$
- Grades 4-6: $1,485 \text{ days} / 141 \text{ days} = 10.53 \text{ ADA overstated} * \$11,256.77 = \$118,533.79$
- Grades 7-8: $2,237 \text{ day} / 141 \text{ days} = 15.87 \text{ ADA overstated} * \$11,589.74 = \$183,929.17$
- Grades 9-12: $231 \text{ days} / 141 \text{ days} = 1.64 \text{ ADA overstated} * \$13,780.81 = \$22,600.53$
- **City of Angels Virtual Academy #2**
 - Grades 4-6: 702 days overstated/141 days in single track school year
 - Grades 7-8: 625 days overstated/141 days in single track school year
 - Grades 9-12: 105 days overstated/141 days in single track school year
- **City of Angels Virtual Academy #3**
 - Grades 4-6: 28 days overstated/141 days in single track school year
 - Grades 7-8: 1,121 days overstated/141 days in single track school year
 - Grades 9-12: 103 days overstated/141 days in single track school year
- **City of Angels Virtual Academy #5**
 - Grades 4-6: 723 days overstated/141 days in single track school year
 - Grades 7-8: 491 days overstated/141 days in single track school year
 - Grades 9-12: 23 days overstated/141 days in single track school year
- **Estrella Avenue Elementary School**
 - Grades TK/K-3: 71 days overstated/141 days in single track school year
 - Grades 4-6: 32 days overstated/141 days in single track school year

Recommendation

We recommend that the District strengthen its review process over independent study to ensure that all elements of the master agreements are complete, and all records of attendance contain readily available corresponding pupil work products. We also recommend that the district provide proper training to ensure attendance is reported accurately and policies are adhered to.

Views of Responsible Officials, Planned Corrective Actions, and Contact Information

Virtual Academy Schools:

This is to acknowledge the importance of ensuring that all the elements of the master agreements are completed and that all records of attendance are properly supported with readily available pupil work products to provide justification for all attendance reported to be accurate according to policy.

Planned corrective actions are as follows:

1. Review findings and corrective actions with administrators from each of the six Virtual Academies in the long-term Independent Study Program by December 2022.
2. Provide training on the current Independent Study Policy, including master agreements, records of assignments, and attendance procedures to designated administrator from each of the six, Virtual Academies, long-term, Independent Study Program. Training implementation began in July 2022.
3. Provide training on the new MISIS system for creating master agreements, records of assignments, reporting student participation and attendance, along with how to run reports for monitoring the completion of master agreements, record of assignments, participation, and attendance to designated administrator from each of the six, Virtual Academies long-term Independent Study Program. Training implementation began in July 2022.
4. Provide training on the current Independent Study Policy, including master agreements, records of assignments, and attendance procedures to the Virtual Academies, long-term, Independent Study Program. Training implementation began in August 2022.
5. Provide training on the new MISIS system for creating master agreements, records of assignments, reporting student participation and attendance to the Virtual Academies, long-term Independent Study Program. Training implementation began in August 2022.

Name: Connie L. Brandstetter

Title: Administrator of Instruction, Virtual Academy

Telephone: (213) 241-1933

Short Term Independent Study Program:

This is to acknowledge the importance that all attendance records are appropriately supported with readily available pupil work products to justify all attendance reported to be accurate according to policy.

Planned corrective actions are as follows:

1. Review and discuss audit findings with school administrators and designees in the short-term Independent Study Program by January 2023.
2. Provide training on the current Independent Study Policy, including master agreements, records of assignments, and attendance procedures to administrators and designees of all administrators in the short-term independent study schools. Training will take place by January 2023. In addition, ongoing training to prevent future findings with all administrators in the short-term Independent Study programs will take place by Spring Semester 2023.
3. Provide training on the new MISIS system for creating master agreements, records of assignments, and reporting student participation and attendance, along with how to run reports for monitoring the completion of master agreements, the record of assignments, participation, and attendance to school administrators and designees of the short-term Independent Study Program. Training will take place by January 2023. Ongoing training to prevent future findings with all administrators in the short-term Independent Study programs will take place by Spring Semester 2023.
4. Provide training on the Schoology Learning Management System on integrating curriculum and storing student work products in the short-term Independent Study Program. In addition, ongoing training to prevent future findings with all administrators in the short-term Independent Study programs will take place by Spring Semester 2023.
5. School administrators will create a system for maintaining work products for students completing short-term Independent Study agreements by February 2023.

Name: Dr. Dickson Perey

Title: Counseling Coordinator, Region East

Telephone: (213) 766-7418

S-2022-005 – Attendance Accounting – Continuation Education – Attendance Computations

State Audit Guide Finding Codes: 10000 and 4000

School Affected

- Henry David Thoreau Continuation High School

Criteria

Title 5, California Code of Regulations, Section 401(d) - In all classes for adults, continuation schools, and classes, and regional occupational centers and programs, attendance shall be reported to the supervising administrator at least once each school month.

California Education Code, Section 46300(a) - In computing average daily attendance of a school district or county office of education, there shall be included the attendance of pupils while engaged in educational activities required of those pupils and under the immediate supervision and control of an employee of the district or county office who possessed a valid certification document, registered as required by law.

California Education Code, Section 46170 - In continuation high schools and continuation education classes, a day of attendance is 180 minutes of attendance, but no pupil shall be credited with more than 15 hours of attendance per school per week, proportionately reduced for those school weeks having weekday holidays on which classes are not held.

Condition, Cause and Effect

In our sample of four (4) continuation schools, we obtained the Student Monthly Attendance Summary Reports (SMASRs) for a sample of teachers for school month seven (7). SMASRs are system-generated reports from the District's My Integrated Student Information System (MiSiS), a system utilized by the teachers to electronically input, submit and certify student attendance daily. We verified whether these SMASRs were reported accurately in the *Second Principal Report (P2)* and the *Annual Principal Report (P3)*. We obtained the monthly statistical reports where all the SMASRs are summarized, for our sampled schools, and we verified whether the SMASRs were completely and accurately summarized. We then traced these monthly statistical reports to the Attendance Ledgers, which in turn were traced to the *Second Principal Report (P2)* and the *Annual Principal Report (P3)*.

To test the integrity of the data reported in the sampled SMASRs, we selected a sample of absences from notes, phone logs and other absence records and compared them to the SMASRs to verify that they were not included in the calculation of Average Daily Attendance reported in the P2.

We noted the following findings:

- **Henry David Thoreau Continuation High School** - Of the 142.20 hours (40 days) of attendance and 17 days of absences sampled and tested we noted the following findings:
 - Attendance for one (1) student was overstated by 108 minutes (1.80 hours) or 0.60 days due to school staff not updating the attendance record for student early release.

Questioned Costs

$0.60 \text{ days} / 141 \text{ days} = 0.004 \text{ ADA overstated} * \$13,780.81 = \$55$

- Henry David Thoreau Continuation High School – 0.60 days overstated / 141 days in single track school year = 0.004 ADA

Recommendation

We recommend that the District strengthen its review process over student attendance reporting to ensure that the reports accurately reflect student attendance data. We also recommend that the District continue to provide adequate attendance reporting training to the schools so that proper attendance reporting procedures are adhered to, and that the District obtain written acknowledgement from the schools identified above that they have been successfully trained and have implemented a system in place to prevent such occurrences in the future.

Views of Responsible Officials, Planned Corrective Actions, and Contact Information

We will continue to provide policy guidance:

1. Provide ongoing reminders every other month through the Schoology communication platform regarding accurate enrollment, withdrawal codes and the MYPLN Essential Tips training to support with the withdrawal process, codes, and documentation.
2. Pupil Services and Attendance will continue to post resource tools such as the Certify Rules (this automated data validation tool allows users to efficiently identify data errors or omissions to improve the quality of student data in MiSiS) to support accurate enrollment and withdrawal procedures.
3. Pupil Services and Administrative team will receive information on Audit Findings during PSA Administrative Meeting by February 2023.
4. Pupil Services and Attendance will communicate with Local District Administration on disseminating information to school-site designees with audit findings to participate in the MYPLN training on accurate enrollment and withdrawal codes during school year 2023-24.
5. Pupil Services and Attendance will communicate with Office of Organizational Excellence to support in messaging the availability of the MYPLN training to support with the withdrawal process, codes, and documentation.
6. Will obtain written acknowledgement for completion of the MYPLN Essential Tips training to support with the withdrawal process, codes, and documentation from the schools identified with audit findings.

Name: Elsy Rosado

Title: Director, Pupil Services and Attendance

Telephone: (213) 241-3844

S-2022-006 – Ratio of Administrative Employees to Teachers**State Audit Guide Finding Codes:** 40000**Criteria**

California Education Code, Section 41402 – The maximum ratios of administrative employees to each 100 teachers in the various types of school districts shall be as follows: (b) In unified school districts – 8.

Condition, Cause and Effect

We noted that based on the District’s administrative employee-to-teacher ratio analysis that the number of administrative employees per hundred teachers is 9.73, which exceeds the allowable ratio set forth in Education Code section 41402, which for the District is 8.

The District exceeded the allowable ratio due in part to many school-sites instructional support positions (but are not assigned a classroom or carrying a roster) and school support staff who are placed in Local Districts and Central Offices are considered administrators for purposes of the ratio calculation.

Employees filling these positions are on leave from their regular classroom/school assignment. These positions are necessary and critical to the District’s mission to influence student outcomes and improve teaching and learning.

These findings are repeat findings, having been reported previously on June 30, 2021 (S-2021-004).

Questioned Costs

Per Assembly Bill No. 75 (AB-75) School Finance: Education Omnibus Trailer Bill, a school district with average daily attendance of more than 400,000 as of the 2016-17 second principal apportionment, shall be exempt from any penalties calculated pursuant to Section 41404 of the Education Code for the 2019-20 fiscal year to 2021-22 fiscal year.

The District is granted this exception as their 2016-17 second principal apportionment average daily attendance was 448,888.25.

As such, the calculation of questioned costs is not applicable.

Recommendation

We recommend that the District strengthen controls over the adherence of the administrative employees to teacher’s ratio requirement.

Views of Responsible Officials, Planned Corrective Actions, and Contact Information

The District continuously monitors and strengthen controls over the Administrative Employees to Teachers Ratio (R2) by implementing the following:

1. Training was provided by the School Services of California (SSC) to the District in fiscal year 2021-22 to establish a standardized way of evaluating and classifying positions
2. Established a Freeze Committee that serves as a monitoring entity that oversees the “freeze” policy. The Freeze Committee creates, approves, and funds essential positions. Modifications have been made to the embedded tracking system, which allows targeted analysis and increased accountability to maintain the R2 ratio.
3. Review of all positions to avoid overlapping of duties and responsibilities.
4. Reduce and closure of positions that are redundant that exist in Central and in Local Districts.

The District’s collaborative efforts with Office of Government Relations, Human Resources, and Finance to get Assembly Bill No. 2038 passed will help the District become compliant in 2022-23 and beyond.

Name: Maria Sotomayor

Title: Director, Organizational Effectiveness

Contact Information: msotomay@lausd.net

S-2022-007 – Classroom Teacher Salaries

State Audit Guide Finding Codes: 61000

Criteria

California Education Code, Section 41372 - (a) “Salaries of classroom teachers” and “teacher” shall have the same meanings as prescribed by Section 41011 provided, however, that the cost of all health and welfare benefits provided to the teachers by the school district shall be included within the meaning of salaries of classroom teachers.

(b) “Current expense of education” means the gross total expended (not reduced by estimated income or estimated federal and state apportionments) for the purposes classified in the final budget of a school district (except one which, during the preceding fiscal year, had less than 101 units of average daily attendance) submitted to and approved by the county superintendent of schools pursuant to Section 42127 for certificated salaries other than certificated salaries for pupil transportation, food services, and community services; classified salaries other than classified salaries for pupil transportation, food services, and community services; employee benefits other than employee benefits for pupil transportation personnel, food services personnel, and community services personnel; books, supplies, and equipment replacement other than for pupil transportation and food services; and community services, contracted services, and other operating expenses other than for pupil transportation, food services, and community services. “Current expense of education,” for purposes of this section shall not include those expenditures classified as sites, buildings, books, and media and new equipment (object of expenditure 6000 of the California School Accounting Manual), the amount expended from categorical aid received from the federal or state government which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of this section, or expenditures for facility acquisition and construction; and shall not include the amount expended pursuant to any lease agreement for plant and equipment or the amount expended from funds received from the federal government pursuant to the “Economic Opportunity Act of 1964” or any extension of this act of Congress.

There shall be expended during each fiscal year for payment of salaries of classroom teachers:

- (1) By an elementary school district, 60 percent of the district’s current expense of education.
- (2) By a high school district, 50 percent of the district’s current expense of education.
- (3) By a unified school district, 55 percent of the district’s current expense of education.

Condition, Cause and Effect

We obtained the District’s general ledger (ledger) of expenditures and reconciled the ledger to the District’s Audited Financial Statements as of June 30, 2022, which accounts for all applicable audit adjustments.

We utilized the ledger to calculate the elements of the current expense formula, which amounted to \$8,479,897,925.23.

We then utilized the ledger to calculate the elements of the minimum classroom compensation, which amounted to \$3,972,872,209.92.

Based on the information derived above, we determined that the District's percent of current cost of education expended for classroom compensation to be 46.85%, which falls short of the 55.00% minimum percent required for unified school districts.

This leads to a deficiency percentage of 8.15 % and a deficiency amount of \$691,111,680.91.

These calculations are illustrated below:

Total teacher salaries and benefits	\$ 3,972,872,209.92	(a)
Current expense	\$ 8,479,897,925.23	(b)
Percentage spent by the District	46.85%	(c) = (a) / (b)
Minimum percentage required	55.00%	(d)
Percentage below the minimum	8.15%	(e) = (d) - (c)
Deficiency Amount	\$ 691,111,680.91	(f) = (e) * (b)

This is a repeat finding, having been reported previously at June 30, 2021 (S-2021-005).

Questioned Costs

Deficiency amount - \$691,111,680.91.

Recommendation

We recommend that the District to put mechanisms in place to track their compliance with the minimum percentage required throughout the year to be in compliance with classroom teacher salary requirements.

Views of Responsible Officials, Planned Corrective Actions, and Contact Information

The District continuously spent significant amount of dollars on classroom teacher salaries, benefits, and other expenditures necessary to address learning gaps using one-time COVID funding dollars. Given how the formula works, if the District can exclude all covid related spending in the calculation of the Current Expense but take credit in the numerator for classroom teacher salaries and benefit funded by COVID funding resource, the District would be able to meet the requirement because in substance, the District did spend a substantial amount on classroom teacher salaries and benefits.

The District shall engage with the Los Angeles County office of Education (LACOE) to seek a waiver request again for this year as per Education Code Section 41372.

Name: Joy N. Mayor

Title: Controller

Contact Information: joy.mayor@lausd.net

S-2022-008 – After School Education and Safety Program**State Program:** After School Education and Safety Program**State Audit Guide Finding Codes:** 40000**Schools Affected**

- 32nd Street Middle School
- 54th Street Elementary School
- 66th Street Elementary School
- 95th Street Elementary School
- Alexander Sci Ctr SC
- Berendo Middle School
- Bethune Middle School
- Broadous Elementary School
- Bryson Elementary School
- Capistrano Elementary School
- Carnegie Middle School
- Charles Maclay Middle School
- Chatsworth Park Elementary School
- Columbus Middle School
- Dena Elementary School
- Denker Elementary School
- Dodson Middle School
- Dolores Street Elementary School
- Dominguez Elementary School
- Ellen Ochoa Learning Zone
- Ford Blvd Elementary School
- Foshay LC
- Gates Elementary School
- Harrison Elementary School
- Harte Prep Middle School
- Hollenbeck Middle School
- Lassen Elementary School
- Liberty Blvd Elementary School
- Lomita Math – Sci Mag
- MaCES Magnet School
- Maclay Middle School
- Mann UCLA Community School
- Miller Elementary School
- Monte Vista Street Elementary School
- Nava Learning Academy
- Nevin Elementary School
- Ochoa LC
- O Melveny Elementary School
- Orchard Academies 2C
- Palms Elementary School
- Pio Pico Middle School
- Plainview Charter Academy
- Primary Academy
- RFK Ambassador School of Global Leadership
- San Antonio Elementary School
- San Fernando Middle School
- San Miguel Elementary School
- Sepulveda Middle School
- South Gate Middle School
- State Elementary
- Sun Valley ET MAG MS1
- Sutter Middle School
- Toluca Lake Elementary School
- Vena Elementary School
- Vinedale Elementary School
- Vista Middle School
- Walnut Park Middle School
- Windsor M/S AERO MAG
- Wright ENG DES MAG MS1

Criteria

California Education Code 8483(a) – (1) Every after school component of a program established pursuant to this article shall commence immediately upon the conclusion of the regular school day and operate a minimum of 15 hours per week at least until 6:00 p.m. on every regular school day. Every after school component of the program shall establish a policy regarding reasonable early daily release of pupils from the program. For those programs or school sites operating in a community where early release policy does not meet the unique needs of that community or school, or both, documented evidence may be submitted to the department for an exception and a request for approval of an alternative plan.

(2) It is the intent of the Legislature that elementary school and middle school or junior high school pupils participate in the full day of the program every day during which pupils participate, except as allowed by the early release policy pursuant to subparagraph (B) of paragraph (1) of this section or paragraph (2) of subdivision (f) of Section 8483.76.

California Education Code 8483.1 (a) – (1) Every before school program component established pursuant to this article shall in no instance operate for less than one and one-half hours per regular school day. Every program shall establish a policy regarding reasonable late daily arrival of pupils to the program.

(2) (A) It is the intent of the Legislature that elementary school and middle school or junior high school pupils participate in the full day of the program every day during which pupils participate, except when arriving late in accordance with the late arrival policy described in paragraph (1) or as reasonably necessary.

(2) (B) A pupil who attends less than one-half of the daily program hours shall not be accounted for the purposes of the attendance.

California Education Code 8482 – The purpose of this program is to create incentives for establishing locally driven before and after school enrichment programs both during schooldays and summer, intersession, or vacation days that partner public schools and communities to provide academic and literacy support and safe, constructive alternatives for youth. The term public school includes charter schools.

Condition, Cause and Effect

On a sample basis, we tested attendance documentation of 125 schools and 2,241 days of attendance for students who participated in the After/Before School Education and Safety Program. We examined the attendance records for the selected students and verified whether the attendance reporting was complete and accurate. We also verified whether the selected students complied with the attendance requirements established by the District, as required by the California Education Code. We noted the following exceptions:

After School Component of the Program

On a sample basis, we tested the attendance documentation of 100 schools and 1,810 days of attendance in the after school component of the After School Education and Safety Program.

There were 103 students in 41 schools that did not comply with the established early release policy due to school oversight. As a result, the following schools had students that did not participate in the full day of the after school program on every day during which pupils participated.

- **32nd Street Middle School** – Three (3) students did not participate in the full period of the after school program for a total of 8 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **66th Street Elementary** – One (1) student did not participate in the full period of the after school program for a total of 1 day that they participated and there was not a properly filled out early release form to explain why such requirements were not complied with.
- **Berendo Middle School** – Three (3) students did not participate in the full period of the after school program for a total of 9 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Bethune Middle School** – Two (2) students did not participate in the full period of the after school program for a total of 4 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Bryson Elementary School** – One (1) student did not participate in the full period of the after school program for a total of 1 day that they participated and there was not a properly filled out early release form to explain why such requirements were not complied with.
- **Carnegie Middle School** – Two (2) students did not participate in the full period of the after school program for a total of 2 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Charles Maclay Middle School** – Four (4) students did not participate in the full period of the after school program for a total of 12 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Chatsworth Park Elementary School** - One (1) student did not participate in the full period of the after school program for a total of 1 day that they participated and there was not a properly filled out early release form to explain why such requirements were not complied with.
- **Columbus Middle School** – One (1) student did not participate in the full period of the after school program for a total of 2 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Denker Elementary School** - One (1) students did not participate in the full period of the after school program for a total of 3 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Dodson Middle School** - Three (3) students did not participate in the full period of the after school program for a total of 6 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Dolores Street Elementary School** - Five (5) students did not participate in the full period of the after school program for a total of 10 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Dominguez Elementary School** - Two (2) students did not participate in the full period of the after school program for a total of 2 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.

- **Ellen Ochoa Learning Zone** - Four (4) students did not participate in the full period of the after school program for a total of 10 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Ford Blvd Elementary School** - Two (2) students did not participate in the full period of the after school program for a total of 2 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Foshay LC** - Three (3) students did not participate in the full period of the after school program for a total of 7 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Harrison Elementary School** - One (1) student did not participate in the full period of the after school program for a total of 1 day that they participated and there was not a properly filled out early release form to explain why such requirements were not complied with.
- **Harte Prep Middle School** - Two (2) students did not participate in the full period of the after school program for a total of 6 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Hollenbeck Middle School** - One (1) student did not participate in the full period of the after school program for a total of 3 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Lassen Elementary School** - One (1) student did not participate in the full period of the after school program for a total of 1 day that they participated and there was not a properly filled out early release form to explain why such requirements were not complied with.
- **MaCES Magnet School** – Four (4) students did not participate in the full period of the after school program for a total of 10 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Mann UCLA Community School** – Two (2) students did not participate in the full period of the after school program for a total of 2 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Nava Learning Academy** – Two (2) students did not participate in the full period of the after school program for a total of 5 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **O Melveny Elementary School** – One (1) student did not participate in the full period of the after school program for a total of 1 day that they participated and there was not a properly filled out early release form to explain why such requirements were not complied with.
- **Palms Elementary School** – One (1) student did not participate in the full period of the after school program for a total of 1 day that they participated and there was not a properly filled out early release form to explain why such requirements were not complied with.
- **Pio Pico Middle School** – One (1) student did not participate in the full period of the after school program for a total of 1 day that they participated and there was not a properly filled out early release form to explain why such requirements were not complied with.

- **Plainview Charter Academy** – Two (2) students did not participate in the full period of the after school program for a total of 3 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **RFK Ambassador School of Global Leadership** – Four (4) students did not participate in the full period of the after school program for a total of 6 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **San Fernando Middle School** – Three (3) students did not participate in the full period of the after school program for a total of 7 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **San Miguel Elementary School** – One (1) student did not participate in the full period of the after school program for a total of 1 day that they participated and there was not a properly filled out early release forms to explain why such requirements were not complied with.
- **Sepulveda Middle School** – Three (3) students did not participate in the full period of the after school program for a total of 7 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Sun Valley ET MAG MS1** – Five (5) students did not participate in the full period of the after school program for a total of 16 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Sutter Middle School** – Two (2) students did not participate in the full period of the after school program for a total of 8 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Toluca Lake Elementary School** - Two (2) students did not participate in the full period of the after school program for a total of 6 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Vista Middle School** – Four (4) students did not participate in the full period of the after school program for a total of 11 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Walnut Park Middle School** – One (1) student did not participate in the full period of the after school program for a total of 2 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Windsor M/S AERO MAG** – Four (4) students did not participate in the full period of the after school program for a total of 10 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.
- **Wright ENG DES MAG MS1** – Five (5) students did not participate in the full period of the after school program for a total of 8 days that they participated and there were no properly filled out early release forms to explain why such requirements were not complied with.

We obtained the ASES Attendance Reports, which the District uses to report attendance, and compared the total attendance reported in the Monthly Attendance Report (MAR) to the Beyond the Bell Report (BTB) and to the Period 2 Assist Summary reported to CDE for the schools for a sampled month during the school year 2021-2022. Additionally, we tested the completeness and accuracy of the reports by selecting a sample of students and tracing the same students to attendance records and vice versa. We noted the following exceptions, resulting from school oversight.

- **54th Street Elementary School** - MAR was overstated by 2 days, compared to the sign-in sheets for the total counted present days.
- **95th Street Elementary School** – Lack of supporting information (i.e., sign-in time, sign-out time) of one (1) student to produce the attendance record for a total of one (1) day but marked present on the MAR.
- **Alexander Sct Ctr SC** - MAR was overstated by 101 days, compared to the sign-in sheets for the total counted present days.
- **Berendo Middle School** - MAR was overstated by 56 days, compared to the sign-in sheets for the total counted present days.
- **Broadous Elementary School** - MAR was overstated by 4 days, compared to the sign-in sheets for the total counted present days.
- **Bryson Elementary School** - MAR was overstated by 3 days, compared to the sign-in sheets for the total counted present days.
- **Capistrano Elementary School** - MAR was overstated by 38 days, compared to the sign-in sheets for the total counted present days.
- **Carnegie Middle School** - MAR was overstated by 36 days, compared to the sign-in sheets for the total counted present days.
- **Charles Maclay Middle School** - Lack of supporting information (i.e., sign-in time, sign-out time) of one (1) student to produce the attendance record for a total of four (4) days but marked present on the MAR.
- **Columbus Middle School**
 - Lack of supporting information (i.e., sign-in time, sign-out time) of one (1) student to produce the attendance record for a total of one (1) day but marked present on the MAR.
 - MAR was overstated by 347 days, compared to the sign-in sheets for the total counted present days.
- **Denker Elementary School** - Lack of supporting information (i.e., sign-in time, sign-out time) of one (1) student to produce the attendance record for a total of one (1) day but marked present on the MAR.
- **Foshay LC** - MAR was overstated by 624 days, compared to the sign-in sheets for the total counted present days.
- **Gates Elementary School** - MAR was overstated by 4 days, compared to the sign-in sheets for the total counted present days.

- **Harrison Elementary School**
 - Lack of supporting information (i.e., sign-in time, sign-out time) of three (3) students to produce the attendance record for a total of thirteen (13) days but marked present on the MAR.
 - MAR was overstated by 301 days, compared to the sign-in sheets for the total counted present days.
- **Harte Prep Middle School** – BTB report was overstated by 29 days, compared to the Period 2 Assist Summary report submitted to CDE. The District subsequently updated the Period 2 Assist Summary as a result of our observation.
- **Hollenbeck Middle School** – MAR was overstated by 39 days, compared to the sign-in sheets for the total counted present days.
- **Liberty Blvd Elementary School**
 - Lack of supporting information (i.e., sign-in time, sign-out time) of one (1) student to produce the attendance record for a total of four (4) days but marked present on the MAR.
 - MAR was overstated by 25 days, compared to the sign-in sheets for the total counted present days.
- **Lomita Math – Sci Mag** – MAR was overstated by 30 days, compared to the sign-in sheets for the total counted present days.
- **Mann UCLA Community School** - Lack of supporting information (i.e., sign-in time, sign-out time) of one (1) student to produce the attendance record for a total of four (4) days but marked present on the MAR.
- **Maclay Middle School**
 - Lack of supporting information (i.e., sign-in time, sign-out time) of fifty (50) students to produce the attendance records for a total of thirty-three (33) days but marked present on the MAR.
 - MAR was overstated by 30 days, compared to the sign-in sheets for the total counted present days.
- **MaCES Magnet** – MAR was overstated by 32 days, compared to the sign-in sheets for the total counted present days.
- **Miller Elementary School** - MAR was overstated by 1 day, compared to the sign-in sheets for the total counted present days.
- **Monte Vista Street Elementary School** - MAR was overstated by 1 day, compared to the sign-in sheets for the total counted present days.
- **Nevin Elementary School** - MAR was overstated by 16 days, compared to the sign-in sheets for the total counted present days.
- **O Melveny Elementary School**- MAR was overstated by 4 days, compared to the sign-in sheets for the total counted present days.

- **Ochoa LC**
 - MAR was overstated by 327 days, compared to the sign-in sheets for the total counted present days.
 - BTB report was overstated by 334 days, compared to the Period 2 Assist Summary report submitted to CDE. The District subsequently updated the Period 2 Assist Summary as a result of our observation.
- **Orchard Academies 2C** - MAR was overstated by 10 days, compared to the sign-in sheets for the total counted present days.
- **Pio Pico Middle School**
 - Lack of supporting information (i.e., sign-in time, sign-out time) of one (1) student to produce the attendance record for a total of one (1) day but marked present on the MAR.
 - MAR was overstated by 79 days, compared to the sign-in sheets for the total counted present days.
- **Primary Academy**- MAR was overstated by 11 days, compared to the sign-in sheets for the total counted present days.
- **RFK Ambassador School of Global Leadership**
 - Lack of supporting information (i.e., sign-in time, sign-out time) of three (3) students to produce the attendance records for a total of nine (9) days but marked present on the MAR.
 - MAR was overstated by 20 days, compared to the sign-in sheets for the total counted present days.
- **San Antonio Elementary School** – MAR was overstated by 4 days, compared to the sign-in sheets for the total counted present days.
- **San Fernando Middle School** – BTB report was overstated by 44 days, compared to the Period 2 Assist Summary report submitted to CDE. The District subsequently updated the Period 2 Assist Summary as a result of our observation.
- **San Miguel Elementary School** - MAR was overstated by 3 days, compared to the sign-in sheets for the total counted present days.
- **Sepulveda Middle School** - BTB report was overstated by 111 days, compared to the Period 2 Assist Summary report submitted to CDE. The District subsequently updated the Period 2 Assist Summary as a result of our observation.
- **South Gate Middle School** –MAR was overstated by 44 days, compared to the sign-in sheets for the total counted present days.
- **State Elementary School** - MAR was overstated by 1 day, compared to the sign-in sheets for the total counted present days.
- **Sun Valley ET MAG MS1** - BTB report was overstated by 170 days, compared to the Period 2 Assist Summary report submitted to CDE. The District subsequently updated the Period 2 Assist Summary as a result of our observation.

- **Toluca Lake Elementary School** – Lack of supporting information (i.e., sign-in time, sign-out time) of one (1) student to produce the attendance record for a total of one (1) day but marked present on the MAR.
- **Vena Elementary School** - Lack of supporting information (i.e., sign-in time, sign-out time) of one (1) student to produce the attendance record for a total of one (1) day but marked present on the MAR.
- **Vinedale Elementary**- MAR was overstated by 10 days, compared to the sign-in sheets for the total counted present days.
- **Vista Middle School** –
 - Lack of supporting information (i.e., sign-in time, sign-out time) of two (2) students to produce the attendance records for a total of four (4) days but marked present on the MAR.
 - MAR was overstated by 281 days, compared to the sign-in sheets for the total counted present days.
 - BTB report was overstated by 15 days, compared to the Period 2 Assist Summary report submitted to CDE. The District subsequently updated the Period 2 Assist Summary as a result of our observation.
 - The school did not maintain support for early release forms.
- **Windsor M/S AERO MAG** –
 - Lack of supporting information (i.e., sign-in time, sign-out time) of two (2) students to produce the attendance records for a total of 5 days but marked present on the MAR.
 - MAR was overstated by 17 days, compared to the sign-in sheets for the total counted present days.
- **Wright Eng Des Mag MS1** – - MAR was overstated by 6 days, compared to the sign-in sheets for the total counted present days.

Before School Component of the Program

On a sample basis, we tested the attendance documentation of twenty-five (25) schools and 431 days of attendance in the before school component of the Before School Education and Safety Program.

We obtained the ASES Attendance Reports, which the District uses to report attendance, and compared the total attendance reported in the Monthly Attendance Report (MAR) to the Beyond the Bell Report (BTB) and to the Period 2 Assist Summary reported to CDE for the schools for a sampled month during the school year 2021-2022. Additionally, we tested the completeness and accuracy of the reports by selecting a sample of students and tracing the same students to attendance records and vice versa. We noted the following exceptions, resulting from school oversight.

- **Dena Elementary**
 - Lack of supporting information (i.e., sign-in time, sign-out time) of one (1) student to produce the attendance records for a total of five (5) days but marked present on the MAR.
 - MAR was overstated by 19 days, compared to the sign-in sheets for the total counted present days.

Questioned Costs

As a result of our testing, the over and under reporting of attendance were summarized in the Condition, Cause and Effect section above. The California Department of Education will determine the impact of the above exceptions on the After School Education and Safety Program funding, if there is any.

Recommendation

We recommend that the District strengthen its procedures on attendance documentation for the After School Education and Safety program. The District should ensure that the agencies performing the services for these programs are aware of the District's policies, specifically on maintaining accurate attendance records and retain supporting documentation for instances in which students arrive to the programs late or leave early.

Views of Responsible Officials, Planned Corrective Actions, and Contact Information

Beyond the Bell Branch has established policies and procedures, (Attendance Reporting Policy Effective Date: 07/01/2011) regarding attendance reporting by agencies providing services to schools. It is our goal to strengthen compliance to the district's policies and procedures and mitigate future audit findings.

Following is a schedule of trainings on attendance reporting and the documentation of Early Release/Late Arrival Policies:

1. Agency contractors and program personnel at schools identified in Audit Finding S-2022-008 will attend a training meeting scheduled in January 2023. The training will address the District's policy on documenting and maintaining accurate attendance and Early Release/Late Arrival forms records.
2. Agency contractors and program personnel providing services at all District Sites will attend a training meeting scheduled in February 2023. The training will address the District's policy on documenting and maintaining accurate attendance and Early Release/Late Arrival forms records.
3. Beyond the Bell Branch Administrators and Traveling Supervisors monitoring agency contractors and program personnel will attend a training meeting scheduled in March 2023. The training will address the Traveling Supervisor's responsibility when monitoring agencies to ensure they follow the District's policies and procedures on attendance reporting and the documentation of Early Release/Late Arrival Policies.
4. Beyond the Bell Branch Administrators and Traveling Supervisors will conduct "Random Reviews/Audits of Monthly Attendance Reports" throughout the year to examine agency sign-in/sign-out procedures and documentation of Early Release/Late Arrival Policies.

The expected outcome of these trainings is to ensure we reduce or eliminate these types of findings in the future.

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S-2022-009 – Unduplicated Local Control Funding Formula Pupil Counts

State Program: Unduplicated Local Control Funding Formula Pupil Counts

State Audit Guide Finding Code: 40000

Schools Affected

- Alexander Hamilton Senior High
- Belvedere Middle School
- Breed Street Elementary
- Calahan Street Elementary
- David Starr Jordan Senior High
- Eagle Rock High School
- East Valley Senior High
- Graham Elementary
- Gridley Street Elementary
- Helen Bernstein Senior High
- Jaime Escalante Elementary School
- James A Garfield Senior High
- McKinley Avenue Elementary
- North Hollywood Senior High
- Northridge Middle School
- Osceola Street Elementary
- Playa Vista Elementary
- Robert Fulton College Preparatory School
- Roy Romer Middle School
- San Antonio Elementary
- San Gabriel Avenue Elementary
- San Jose Street Elementary
- South Gate Senior High
- Tarzana Elementary
- Verdugo Hills Senior High
- Young Oak Kim Academy
- Chatsworth Charter High School (Dependent Charter)
- Dixie Canyon Community Charter (Dependent Charter)

Criteria

California Education Code, Section 2574(b)(3)(A): In determining the enrollment percentage of unduplicated pupils, under procedures and timeframes established by the Superintendent, commencing with the 2013-14 fiscal year, a county superintendent of schools annually shall report the enrollment of unduplicated pupils, pupils classified as English learners, pupils eligible for free and reduced-price meals, and foster youth in schools operated by the county superintendent of schools to the Superintendent using the California Longitudinal Pupil Achievement Data System (CALPADS).

(B): The Superintendent shall make the calculations pursuant to this section using the data submitted through the CALPADS.

Condition, Cause and Effect

On a sample basis, we tested the Free or Reduced Price Meal (FRPM) and English Learner (EL) eligibility of 3,105 students from 148 schools from the “1.18 – FRPM / English Learner / Foster Youth – Student List” reported in the CALPADS. We examined supporting documentation for the selected students and verified their respective eligibility.

Of the 3,105 students tested, 1,743 students were selected for verification of their Free and Reduced Price Meal (FRPM) eligibility as “181 - Free” or “182 - Reduced”, 500 students were selected for verification of their English Learner “EL”, and 862 students were selected for verification of either FRPM or EL eligibility in accordance with the audit guide.

Based on our testing, we noted that thirty-three (33) students from the District’s schools, and three (3) students from the District’s Dependent Charter Schools were reported as Free or Reduced or English Learner eligible but were unsupported. This was due to the District’s interpretation of California Department of Education’s (CDE) business rules related to the collection of household income forms for new students whose forms are collected after October 31st for FRPM students. Some EL students were not administered the Summative English Language Proficiency Assessments for California (ELPAC) and/or their grade level skills assessment due to chronic absenteeism/illness during the year under review.

The exceptions noted were extrapolated to the FRPM and EL population of the District Schools and Dependent Charter Schools in question based on the error rate of the samples selected. The following is the extrapolated impact on the District Schools’ and Dependent Charter Schools’ UPC and UPP:

School	* Total Enrollment		UPP	UPC adjusted			Adjusted total UPC	Adjusted UPP
	Applied	* UPC Applied		based on eligibility of FRPM	based on eligibility for EL funding	based on eligibility for both FRPM and EL		
Los Angeles Unified School District	1,242,668	1,063,927	85.62%	-	-	(307) **	1,063,620	85.59%
Alexander Hamilton Senior High	7,465	5,100	68.32%	-	(1)	-	5,099	68.31%
Belvedere Middle School	2,397	2,304	96.12%	-	(1)	-	2,303	96.08%
Breed Street Elementary	886	838	94.58%	(2)	-	-	836	94.36%
Calahan Street Elementary	1,427	1,000	70.08%	-	(1)	-	999	70.01%
David Starr Jordan Senior High	2,157	2,137	99.07%	(1)	(2)	-	2,134	98.93%
Eagle Rock High School	6,634	3,520	53.06%	-	(1)	-	3,519	53.04%
East Valley Senior High	1,484	1,404	94.61%	(1)	-	-	1,403	94.54%
Graham Elementary	1,870	1,801	96.31%	(1)	-	-	1,800	96.26%
Gridley Street Elementary	1,431	1,258	87.91%	(3)	-	-	1,255	87.70%
Helen Bernstein High	2,050	1,984	96.78%	-	(2)	(1)	1,981	96.63%
Jaime Escalante Elementary School	1,571	1,495	95.16%	-	-	(1)	1,494	95.10%
James A. Garfield Senior High	7,376	7,038	95.42%	(1)	-	-	7,037	95.40%
McKinley Avenue Elementary	2,026	2,007	99.06%	-	(1)	-	2,006	99.01%
North Hollywood Senior High	7,773	5,261	67.68%	-	(1)	-	5,260	67.67%
Northridge Middle	2,303	2,118	91.97%	(1)	-	-	2,117	91.92%
Osceola Street Elementary	1,015	886	87.29%	(2)	-	-	884	87.09%
Playa Vista Elementary	1,539	282	18.32%	-	(2)	-	280	18.19%
Robert Fulton College Preparatory	3,850	3,743	97.22%	-	(1)	-	3,742	97.19%
Roy Romer Middle	2,849	2,695	94.59%	(1)	-	-	2,694	94.56%
San Gabriel Avenue Elementary	1,576	1,459	92.58%	-	(1)	-	1,458	92.51%
San Jose Street Elementary	1,876	1,302	69.40%	-	-	(1)	1,301	69.35%
South Gate Senior High	6,059	5,571	91.95%	(1)	-	-	5,570	91.93%
Tarzana Elementary	805	667	82.86%	(1)	-	-	666	82.73%
Young Oak Kim Academy	2,514	2,472	98.33%	(1)	-	-	2,471	98.29%
Chatsworth Charter High School (Dependent Charter)	4,925	3,345	67.92%	-	(14)	- **	3,331	67.63%
Chatsworth Charter High School (Dependent Charter)	4,925	3,345	67.92%	-	(1)	-	3,344	67.90%
Dixie Canyon Community Charter (Dependent Charter)	2,098	593	28.27%	-	(7)	- **	586	27.93%
Dixie Canyon Community Charter (Dependent Charter)	2,098	593	28.27%	-	(2)	-	591	28.17%

* Total is the sum of the last two prior years and current year results.

** The adjustment represents the extrapolated impact of the error on the District's UPC. Refer to the Questioned Costs section for additional details

These findings are repeat findings, having been reported previously at June 30, 2021 (S-2021-007) but for different schools.

Questioned Costs

We determined the total impact of the thirty-three (33) findings on the District, and three (3) findings on the Dependent Charter Schools by extrapolating the noted errors to the total UPC. We determined that the total extrapolated impact on the District's UPC is 307, and for the Dependent Charter Schools is 21, broken down as follows:

Chatsworth Charter High School	14
Dixie Canyon Community Charter	7
Total	21

We decreased the District's UPC by the extrapolated impact of 307 students and calculated an Adjusted UPC of 85.59%.

We applied the Adjusted UPC to the District's LCFF State Aid, Adjusted for Minimum State Aid Guarantee for fiscal year 2021-22, and we computed total questioned costs to be \$781,353.

We also decreased the Dependent Charter Schools' UPC by the extrapolated impact of 21 students and calculated an Adjusted UPC as follows:

Chatsworth Charter High School	67.63%
Dixie Canyon Community Charter	27.93%

We applied the Adjusted UPC to the Dependent Charter Schools LCFF State Aid, Adjusted for Minimum State Aid Guarantee for fiscal year 2021-22, and we computed total questioned costs to be \$33,788, broken down as follows:

Chatsworth Charter High School	\$ 30,268
Dixie Canyon Community Charter	3,520
Total	\$ 33,788

Recommendation

We recommend that the District continue to monitor English learner and free and reduced meal eligibility status to ensure students who are designated as an English learner or free and reduced meals have proper supporting documentation. We also recommend that the District continue to train staff on enrollment procedures so that students' correct designations will be reflected in the student information system.

Views of Responsible Officials, Planned Corrective Actions, and Contact Information

English Learner Program:

The Multilingual and Multicultural Education Department in collaboration with the Student Testing Branch and Division of Instruction, P-12, will implement the following actions steps in addition to existing English Learner (EL) program processes and controls:

- 1) By March 2023, provide District-wide training to EL Designees in collaboration with Region EL staff on required Summative English Language Proficiency Assessments (ELPAC) and grade level skills assessments, Dynamic Indicators of Basic Early Literacy Skills (DIBELS) and Reading Growth Measure (RGM).
- 2) By June 2023, enhance existing data systems to monitor ELPAC and grade level skill assessment completion, which will include training to EL Designees on how to monitor ELPAC and grade level skill assessment completion.
- 3) Send grade level skills testing updates on assessment completion/pending throughout the academic year.

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Free or Reduced Price Meal:

To address the Free or Reduced Price Meal eligibility status, the following corrective actions will be taken:

- 1) By spring 2023, meet with other District offices, such as Budget and Food Services, to inform them of the change to the District's collection of household income forms for new students and to understand the effect of this change will have on the District.
- 2) By spring 2023, update the business rules used by the District to reflect this change.

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S-2022-010 Immunizations

State Audit Guide Finding Codes: 40000

Schools Affected

- 9th Street Elementary
- 99th Street Elementary
- 109th Street Elementary
- 112th Street Elementary
- Arlington Heights Elementary
- Arlington Heights Elementary DL Two-Way Im Spanish
- Arminta Street Elementary
- Chandler Elementary
- Columbus Avenue Elementary
- Edwin Markham Middle School
- Ellen Ochoa LC DL Two-Way Im Spanish
- Erwin Elementary
- Florence Griffith Joyner Elementary
- Gardena Elementary DL Two-Way Im Spanish
- Hillcrest Drive Elementary
- Laurel Cinematic Arts Creative Tech Magnet
- Marguerite Poindexter LaMotte Elementary
- Marquez Charter
- Martin Luther King Jr Elementary
- Miramonte Elementary DL Two-Way Im Spanish
- Noble Avenue Elementary
- Point Fermin Elementary Marine Science Magnet
- Rancho Dominguez Preparatory School
- RFK Comm Schls - UCLA Community School DL One-Way Im Spanish
- Rosewood Avenue Elementary Urban Planning/Design Magnet
- Roy Romer Middle Gifted/Humanities Magnet
- Roy Romer Middle School
- Saticoy Elementary DL Two-Way Im Armenian
- Stoner Avenue Elementary DL One-Way Im Spanish
- William Jefferson Clinton Middle School
- Windsor Hills Elementary Math/Science Aerospace Magnet

Criteria

California Code of Regulations, Title 17, Section 6025: (a) A school or pre-kindergarten facility shall unconditionally admit or allow continued attendance to any pupil age 18 months or older whose parent or guardian has provided documentation of any of the following for each immunization required for the pupil's age or grade, as defined in Table A or B of this section:

Table B: California Immunization Requirements For Grades K-12

Grade	Number of Doses Required of Each Immunization				
K-12 Admission	4 Polio	5 DTap	3 Hep B	2 MMR	2 Varicella
(7th - 12th)	1 Tdap				
7th Grade Advancement	2 Varicella	1 Tdap			

California Code of Regulations, Title 17, Section 6040:

(a) If a pupil attending a school or pre-kindergarten facility who was previously believed to be in compliance is subsequently discovered to not be in compliance with either the unconditional admission requirements specified in section 6025 or the conditional admission requirements specified in section 6035:

- (1) The governing authority shall notify the parent or guardian of the time period within which the doses must be received. This time period may be no more than 10 school days after notification.
- (2) The pupil shall continue in attendance only if the parent or guardian provides documentation that the immunization requirements have been met within the time period designated by the governing authority.

(b) The parent or guardian shall submit documentation that seventh grade immunization requirements have been met to the governing authority prior to first 7th grade attendance.

California Code of Regulations, Title 17, Section 6051(b) - The fact of the permanent medical exemption for specific immunization(s) shall be recorded in the pupil's record in accordance with section 6070.

California Code of Regulations, Title 17, Section 6055 - The governing authority shall exclude any pupil who does not meet the requirements for admission or continued attendance as specified in Article 2 of this subchapter and Health and Safety Code section 120335.

California Code of Regulations, Title 17, Section 6070

(a) Pre-kindergarten facility and school personnel must record information for each pupil regarding all doses of required immunizations and the status of all requirements, as defined in Article 2 of this subchapter, using an immunization record that is provided by the parent or guardian that complies with the documentary proof requirements of section 6065, from a prior school, or in an immunization registry or information system governed by Health and Safety Code section 120440. The governing authority of each school and pre-kindergarten facility shall maintain this information for each pupil in the pupil's record.

(b) The immunization information shall include the following elements:

- (1) Pupil Name (Last, First, Middle).
- (2) Statewide Student Identifier (SSID) (if assigned).
- (3) Name of Parent/Guardian (Last, First).
- (4) Birthdate (month, day, and year).
- (5) Sex.
- (6) Ethnicity (Hispanic/Latino, Non-Hispanic/Non-Latino).
- (7) Race (African-American/Black, American Indian/Alaska Native, Asian, Native Hawaiian/Other Pacific Islander, White, Other).
- (8) As specified in Table A or B of section 6025 for age or grade, the date (month, day, and year) each of the following required vaccine doses were given:
 - (A) IPV/OPV (Polio).
 - (B) DTaP/DTP (Diphtheria, Tetanus and [acellular] Pertussis).
 - (C) MMR (Measles, Mumps, and Rubella).
 - (D) Hib (Haemophilus influenzae type b; required for pre-kindergarten only).
 - (E) Hep B (Hepatitis B).
 - (F) VAR/VZV (Varicella or Chickenpox).

- (G) Tdap (Tetanus, reduced Diphtheria and [acellular] Pertussis; required for 7th grade advancement and 7th-12th grade admission).
- (9) Permanent medical exemption (indicate for each vaccine as applicable).
- (10) Status of requirements at admission to pre-kindergarten:
 - (A) Name of staff who reviewed the pupil's immunization record.
 - (B) (If applicable) Pupil is currently up-to-date but more doses are due as specified in Tables A and C of sections 6025 and 6035, respectively.
 - i. Follow-up date (month, day and year).
 - (C) (If applicable) Pupil has Temporary Medical Exemption as specified in section 6050.
 - i. Follow-up date (month, day and year).
 - (D) The date (month, day and year) pupil met requirements for admission as specified in section 6025.
- (11) Status of requirements at admission to K-12:
 - (A) Name of staff who reviewed the pupil's immunization record.
 - (B) (If applicable) Pupil is currently up-to-date but more doses are due as specified in Tables B and D of sections 6025 and 6035, respectively.
 - i. Follow-up date (month, day and year).
 - (C) (If applicable) Pupil has Temporary Medical Exemption as specified in section 6050.
 - i. Follow-up date (month, day and year).
 - (D) The date (month, day and year) pupil met requirements for admission as specified in section 6025.
- (12) Status of requirements at admission or advancement to 7th grade:
 - (A) Name of staff who reviewed the pupil's immunization record.
 - (B) (If applicable) Pupil is currently up-to-date but more doses are due as specified in Tables B and D of sections 6025 and 6035, respectively.
 - i. Follow-up date (month, day and year).
 - (C) (If applicable) Pupil has Temporary Medical Exemption as specified in section 6050.
 - i. Follow-up date (month, day and year).
 - (D) The date (month, day and year) pupil meets requirements for admission as specified in section 6025.

(c) Pursuant to subdivision (c) of section 120375 of the Health and Safety Code, the local health department shall have access to the health information as it relates to immunization of each pupil.

Condition, Cause and Effect

For the 54 schools identified as reporting a conditional admission rate greater than 10 percent in Kindergarten pupils to the California Department of Public Health (CDPH), we selected a sample of 574 Kindergarten pupils, excluding students in independent study and students with an individualized education program that includes special education and related services, and verified that each pupil has a California School Immunization Record, CDPH 286 (01/19) on file (prior version of form or equivalent electronic or hard copy record are acceptable), and verified that the pupils had 2 doses of varicella vaccine and 2 doses of a measles vaccine prior to admission, or had a current medical exemption on file. For pupils who only had 1 dose of either vaccine prior to admission, we verified that the 2nd dose was received within 4 calendar months and 10 school days after the 1st dose.

We noted the following findings, resulting from the pandemic which significantly contributed to the findings below:

- **9th Street Elementary** - Out of the 6 pupils sampled, we noted the following exceptions:
 - One (1) pupil did not receive the required 1st dose of the varicella vaccine before the first day of school and did not receive the required 2nd dose of the measles vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 105 days during the time in which the pupil was not compliant with immunization requirements.
- **99th Street Elementary** - Out of the 12 pupils sampled, we noted the following exceptions:
 - Three (3) pupils did not receive the required 2nd doses of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 410 days during the time in which the pupils were not compliant with immunization requirements.
- **109th Street Elementary** - Out of the 10 pupils sampled, we noted the following exceptions:
 - Two (2) pupils did not receive the required 2nd dose of the varicella within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 191 days during the time in which the pupils were not compliant with immunization requirements.
- **112th Street Elementary** - Out of the 11 pupils sampled, we noted the following exceptions:
 - One (1) pupil did not receive the required 2nd dose of the measles vaccine within four calendar months and ten school days after receiving the 1st dose.
 - One (1) pupil did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 232 days during the time in which the pupils were not compliant with immunization requirements.
- **Arlington Heights Elementary** - Out of the 2 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 1st dose of the varicella vaccine before the first day of school.
 - The pupil was marked present in the school's monthly attendance summary for a total of 87 days during the time in which the pupil was not compliant with immunization requirements.
- **Arlington Heights Elementary DL Two-Way Im Spanish** - Out of the 6 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 116 days during the time in which the pupil was not compliant with immunization requirements.

- **Arminta Street Elementary** - Out of the 10 pupils sampled, we noted the following exceptions:
 - Two (2) pupils did not receive the required 2nd doses of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 258 days during the time in which the pupils were not compliant with immunization requirements.
- **Chandler Elementary** - Out of the 13 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the measles vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 85 days during the time in which the pupil was not compliant with immunization requirements.
- **Columbus Avenue Elementary** - Out of the 12 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 1st dose of the varicella vaccine before the first day of school.
 - The pupil was marked present in the school's monthly attendance summary for a total of 118 days during the time in which the pupil was not compliant with immunization requirements.
- **Ellen Ochoa LC DL Two-Way Im Spanish Elementary** - Out of the 12 pupils sampled, we noted the following exceptions:
 - One (1) pupil did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 171 days during the time in which the pupil was not compliant with immunization requirements.
- **Erwin Elementary** - Out of the 15 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 146 days during the time in which the pupil was not compliant with immunization requirements.
- **Florence Griffith Joyner Elementary** - Out of the 7 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 126 days during the time in which the pupil was not compliant with immunization requirements.

- **Gardena Elementary DL Two-Way Im Spanish** - Out of the 8 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 1st dose of the varicella vaccine before the first day of school.
 - The pupil was marked present in the school's monthly attendance summary for a total of 89 days during the time in which the pupil was not compliant with immunization requirements.
- **Hillcrest Drive Elementary** - Out of the 10 pupils sampled, we noted the following exceptions:
 - One (1) pupil did not receive the required 1st dose of the varicella vaccine before the first day of school.
 - One (1) pupil did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 87 days during the time in which the pupils were not compliant with immunization requirements.
- **Marguerite Poindexter LaMotte Elementary** - Out of the 12 pupils sampled, we noted the following exceptions:
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - One (1) pupil did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 295 days during the time in which the pupils were not compliant with immunization requirements.
- **Marquez Charter** - Out of the 9 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 149 days during the time in which the pupil was not compliant with immunization requirements.
- **Martin Luther King Jr Elementary** - Out of the 8 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 30 days during the time in which the pupil was not compliant with immunization requirements.

- **Miramonte Elementary DL Two-Way Im Spanish** - Out of the 10 pupils sampled, we noted the following exceptions:
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - One (1) pupil did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 214 days during the time in which the pupils were not compliant with immunization requirements.
- **Noble Avenue Elementary** - Out of the 22 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 111 days during the time in which the pupil was not compliant with immunization requirements.
- **Point Fermin Elementary Marine Science Magnet** - Out of the 10 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 136 days during the time in which the pupil was not compliant with immunization requirements.
- **RFK Comm Schools – UCLA Community School DL One-Way Im Spanish** - Out of the 14 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 102 days during the time in which the pupil was not compliant with immunization requirements.
- **Rosewood Avenue Elementary Urban Planning/Design Magnet** - Out of the 8 pupils sampled, we noted the following exceptions:
 - Two (2) pupils did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 289 days during the time in which the pupils were not compliant with immunization requirements.

- **Saticoy Elementary DL Two-Way Im Armenian** - Out of the 9 pupils sampled, we noted the following exceptions:
 - One (1) pupil did not receive the required 1st dose of the varicella vaccine before the first day of school.
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 307 days during the time in which the pupils were not compliant with immunization requirements.
- **Stoner Avenue Elementary DL One-Way Im Spanish**- Out of the 4 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 100 days during the time in which the pupil was not compliant with immunization requirements.
- **Windsor Hills Elementary Math/Science Aerospace Magnet** - Out of the 8 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella and measles vaccines within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 81 days during the time in which the pupil was not compliant with immunization requirements.

For the 7 schools identified as reporting a conditional admission rate greater than 10 percent in 7th/8th Grade pupils to the California Department of Public Health (CDPH), we selected a sample of 222 7th/8th Grade pupils, excluding students in independent study and students with an individualized education program that includes special education and related services, and verified each pupil has a California School Immunization Record, PM 286 (01/02) or CDPH 286 (01/14) on file (prior version of form or equivalent electronic or hard copy record are acceptable), and verified that each pupil obtained 2 doses of varicella vaccine and 1 dose of Tdap vaccine prior to admission into 7th Grade, or had a current medical exemption on file for Tdap vaccine. For pupils who only had 1 dose of varicella vaccine prior to admission, we verified that the 2nd dose was received within 4 calendar months and 10 school days after the 1st dose. For pupils who did not have Tdap vaccine, we verified they were excluded from attendance.

We noted the following findings, resulting from the pandemic which significantly contributed to the findings below:

- **Edwin Markham Middle School** - Out of the 45 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 146 days during the time in which the pupil was not compliant with immunization requirements.

- **Laurel Cinematic Arts Creative Tech Magnet** - Out of the 5 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 164 days during the time in which the pupil was not compliant with immunization requirements.
- **Rancho Dominguez Preparatory School** - Out of the 13 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 1st dose of the varicella vaccine before the first day of school.
 - The pupil was marked present in the school's monthly attendance summary for a total of 170 days during the time in which the pupil was not compliant with immunization requirements.
- **Roy Romer Middle Gifted/Humanities Magnet** - Out of the 4 pupils sampled, we noted the following exception:
 - One (1) pupil did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupil was marked present in the school's monthly attendance summary for a total of 174 days during the time in which the pupil was not compliant with immunization requirements.
- **Roy Romer Middle School** - Out of the 36 pupils sampled, we noted the following exceptions:
 - Two (2) pupils did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 173 days during the time in which the pupils were not compliant with immunization requirements.
- **William Jefferson Clinton Middle School** - Out of the 60 pupils sampled, we noted the following exceptions:
 - One (1) pupil did not receive the required 1st dose of the varicella vaccine before the first day of school.
 - Three (3) pupils did not receive the required 2nd dose of the varicella vaccine within four calendar months and ten school days after receiving the 1st dose.
 - The pupils were marked present in the school's monthly attendance summary for a total of 405 days during the time in which the pupils were not compliant with immunization requirements.

Questioned Costs

District:

- Grades K-3 – 3,886 days / 180 days = 21.59 ADA overstated * \$12,243.36 = \$264,334.14

Marquez Charter school:

- Grades K-3 – 149 days / 180 days = 0.83 ADA overstated * \$12,243.36 = \$10,161.99

Kindergarteners/1st Graders:

- 9th Street Elementary – 105 days overstated/180 days in single track school year
- 99th Street Elementary - 410 days overstated/180 days in single track school year
- 109th Street Elementary - 191 days overstated/180 days in single track school year
- 112th Street Elementary - 232 days overstated/180 days in single track school year
- Arlington Heights Elementary - 87 days overstated/180 days in single track school year
- Arlington Heights Elementary DL Two Way Im Spanish - 116 days overstated/180 days in single track school year
- Arminta Street Elementary - 258 days overstated/180 days in single track school year
- Chandler Elementary - 85 days overstated/180 days in single track school year
- Columbus Avenue Elementary - 118 days overstated/180 days in single track school year
- Ellen Ochoa LC DL Two-Way Spanish Im - 171 days overstated/180 days in single track school year
- Erwin Elementary - 146 days overstated/180 days in single track school year
- Florence Griffith Joyner Elementary - 126 days overstated/180 days in single track school year
- Gardena Elementary DL Two-Way Im Spanish - 89 days overstated/180 days in single track school year
- Hillcrest Drive Elementary - 87 days overstated/180 days in single track school year
- Marguerite Poindexter LaMotte Elementary - 295 days overstated/180 days in single track school year
- Marquez Charter - 149 days overstated/180 days in single track school year
- Martin Luther King Jr Elementary - 30 days overstated/180 days in single track school year
- Miramonte Elementary DL Two-Way Im Spanish - 214 days overstated/180 days in single track school year
- Noble Avenue Elementary - 111 days overstated/180 days in single track school year
- Point Fermin Elementary Marine Science Magnet - 136 days overstated/180 days in single track school year
- RFK Comm Schools – UCLA Community School DL One-Way Im Spanish - 102 days overstated/180 days in single track school year
- Rosewood Avenue Elementary Urban Planning/Design Magnet - 289 days overstated/180 days in single track school year
- Saticoy Elementary DL Two-Way Im Armenian - 307 days overstated/180 days in single track school year
- Stoner Avenue Elementary DL One-Way Im Spanish - 100 days overstated/180 days in single track school year
- Windsor Hills Elementary Math/Science Aerospace Magnet - 81 days overstated/180 days in single track school year

- Grades 7-8 – $1,232 \text{ days} / 180 \text{ days} = 6.84 \text{ ADA overstated} * \$11,589.74 = \$79,273.82$

7th/8th Graders:

- Edwin Markham Middle School - 146 days overstated/180 days in single track school year
- Laurel Cinematic Arts Creative Tech Magnet - 164 days overstated/180 days in single track school year
- Rancho Dominguez Preparatory School - 170 days overstated/180 days in single track school year
- Roy Romer Middle Gifted/Humanities Magnet - 174 days overstated/180 days in single track school year
- Roy Romer Middle School - 173 days overstated/180 days in single track school year
- William Jefferson Clinton Middle School - 405 days overstated/180 days in single track school year

Recommendation

We recommend that the District strengthen its controls over implementing District policies over pupil immunization record tracking. Furthermore, we recommend that the District continue to provide adequate training to the schools, so that proper monitoring of pupil's immunization are adhered to.

Views of Responsible Officials and Planned Corrective Actions

To address the audit findings, the District has the following action steps:

- Met with Executive Leadership to review audit results – November 2022
- Send weekly immunization data reports to Local District leadership to be shared with Community of School Administrators and Principals – January 2023
- Nursing administrators will attend Principals meetings to review immunization data and school immunization requirements – annually and as needed – January 2023
- Nursing administrators to meet with Local District Administrators of Operations (AOOs) to review immunization data and school immunization requirements – monthly and as needed – January 2023
- Place immunization requirements and other resources in Principal's Portal – January 2023
- Work with Office of Communications to publicize and encourage immunizations – January 2023 and ongoing

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S-2022-011 – Attendance Accounting – Dependent Charters – Attendance Computations

State Program: Attendance Accounting: Attendance Reporting

State Audit Guide Finding Codes: 10000 and 40000

Schools Affected

- Alfred B Nobel Charter Middle School STEAM Magnet
- Chatsworth Charter High School
- Dr Theodore T Alexander Jr Science Center School

Criteria

California Education Code, Section 47612(b) – The average daily attendance in a charter school may not, in any event, be generated by a pupil who is not a California resident. To remain eligible for generating charter school apportionments, a pupil over 19 years of age shall be continuously enrolled in public school and make satisfactory progress towards award of a high school diploma. The state board shall, on or before January 1, 2000, adopt regulations defining “satisfactory progress.”

Condition, Cause and Effect

For our sample of twelve (12) schools, we obtained the Student Monthly Attendance Summary Reports (SMASRs) for a sample of teachers for school month seven (7). SMASRs are system-generated reports from the District’s My Integrated Student Information System (MiSiS), a system utilized by the teachers to electronically input, submit and certify student attendance daily. We verified whether these SMASRs were reported accurately in the *Second Principal Report (P2)* and the *Annual Principal Report (P3)*. We obtained the monthly statistical reports where all the SMASRs are summarized, for our sampled schools and we verified whether the SMASRs were completely and accurately summarized. We then traced these monthly statistical reports to the Attendance Ledgers, which in turn were traced to the *Second Principal Report (P2)* and the *Annual Principal Report (P3)*.

To test the integrity of the data reported in the sampled SMASRs, we selected a sample of absences from notes, phone logs and other absence records and compared them to the SMASRs to verify that they were not included in the calculation of Average Daily Attendance reported in the P2. In addition, since the SMASRs are generated through MiSiS, we also tested the system’s general internal controls which included but were not limited to appropriate access controls. We selected a sample of 15,462 days of attendance and 958 days of absences for testing and noted the following findings, resulting from staff’s untimely updating of student’s attendance records:

- **Alfred B Nobel Charter Middle School STEAM Magnet** - Out of the 1,156 days of attendance and 41 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.

- **Chatsworth Charter High School** - Out of the 1,752 days of attendance and 110 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.
- **Dr Theodore T Alexander Jr Science Center School** - Out of the 859 days of attendance and 91 days of absences sampled, we noted the following exception:
 - One (1) student was absent for a total of one (1) day, as evidenced by an absence note but was recorded as present in the SMASR.

These findings are repeat findings, having been reported previously at June 30, 2021 (S-2021-008) but for different schools.

Questioned Costs

- Grades 4 to 6: 1 day/141 days = 0.01 ADA overstated * \$11,256.77 = \$112.57
 - Grades 7 to 8: 1 day/141 days = 0.01 ADA overstated * \$11,589.74 = \$115.90
 - Grades 9 to 12: 1 day/141 days = 0.01 ADA overstated * \$13,780.81 = \$137.81
- Alfred B Nobel Charter Middle School STEAM Magnet
 - Grades 7 to 8: 1 day/141 days in single track school year
 - Chatsworth Charter High School
 - Grades 9 to 12: 1 day/141 days in single track school year
 - Dr Theodore T Alexander Jr Science Center School
 - Grades 4 to 6: 1 day/141 days in single track school year

Recommendation

We recommend that the District and the schools continue to strengthen its controls over implementing attendance policies over student attendance reporting by ensuring schools maintain adequate support for reported absences, accurately report student absences in the school's monthly attendance summary and retain supporting documentation for instances in which students arrive to school late or leave early. Finally, we recommend that the District continue to support the schools by providing adequate training over attendance reporting so that proper attendance reporting procedures are adhered to, and that the District maintain documentation reflecting that each of the schools identified above have been successfully trained.

Views of Responsible Officials, Planned Corrective Action, and Contact Information

We will continue to provide policy guidance:

1. Provide ongoing reminders every other month through the Schoology communication platform regarding accurate attendance, enrollment, and withdrawal procedures.
2. Provide ongoing reminders every other month through the Schoology communication regarding the MYPLN Essential Tips training to support with appropriate attendance documentation.
3. Pupil Services and Attendance will communicate with Local District Administration on disseminating information to school-site designees with audit findings to participate in the MYPLN training on accurate attendance, enrollment, withdrawal procedures during school year 2023-24.
4. Pupil Services and Attendance will communicate with Office of Organizational Excellence to support in messaging the availability of the MYPLN training to support with the accurate, attendance, enrollment, withdrawal procedures, codes, and documentation.
5. Effective for fiscal year 2022-23, the District will obtain written acknowledgement for completion of the MYPLN Essential Tips training to support with accurate attendance, enrollment, and withdrawal procedures, codes, and documentation from the identified schools with audit findings.

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Title: Director, Pupil Services and Attendance

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S-2022-012 – Mode of Instruction – Dependent Charters

State Audit Guide Finding Codes: 40000 and 71000

Schools Affected

- Dr Theodore T Alexander Jr Science Center School

Criteria

California Education Code, Section 47605(l) - (1) Teachers in charter schools shall hold the Commission on Teacher Credentialing certificate, permit, or other document required for the teacher's certificated assignment. These documents shall be maintained on file at the charter school and are subject to periodic inspection by the chartering authority. A governing body of a direct-funded charter school may use local assignment options authorized in statute and regulations for the purpose of legally assigning certificated teachers, in accordance with all of the requirements of the applicable statutes or regulations in the same manner as a governing board of a school district. A charter school shall have authority to request an emergency permit or a waiver from the Commission on Teacher Credentialing for individuals in the same manner as a school district.

Executive Order N-3-22 – 2. For the purposes of providing emergency substitute teaching services as authorized by Title 5, California Code of Regulations section 80025(b), temporary certificates may be issued pursuant to Education Code section 44332(a) without regard to whether the recipient has a pending credential or permit application or has made the statement under oath required by that section, and any contrary requirements of section 44332(a) are hereby suspended through March 31, 2022. All applicants receiving temporary certificates pursuant to section 44332(a) must meet the remaining eligibility requirements in section 80025 and all requirements of Education Code section 44332.6

3. The limitations in California Code of Regulations, Title 5, sections 80025.1(c) and 80025.3(a) and (b), as modified via Section 47 of Assembly Bill 167, Chapter 252, Statutes of 2021, on the duration for which substitute teachers can be assigned to a single general education assignment are extended to no more than 120 days through March 31, 2022.

Condition, Cause and Effect

During our procedures performed for each class sampled for attendance testing of regular and special day classes, adult education, and continuation, we reviewed the classroom teacher's credentials to determine if they possessed valid credentials, if their assigned teaching position was consistent with the authorization of their certification, and if the teachers held a valid English instruction certification in instances when the teacher taught a class in which more than 20% of the pupils were English learners.

We tested a total of 36 K-12 teachers and noted one (1) teacher who was assigned to teach in a position not consistent with the authorization of his/her certification:

- **Dr Theodore T Alexander Jr Science Center School** – One (1) substitute teacher was assigned to teach in a position beyond the time period permitted within their substitute teacher credential due to an appropriately authorized teacher not being available to cover in the position.

Questioned Costs

Not Applicable

Recommendation

We recommend that the District monitor and strengthen internal controls to ensure substitute teachers are being assigned properly to teach in a position authorized by their certifications and within the time period permitted by their credential. We also recommend that the schools and the District remediate the misassignments identified above.

Views of Responsible Official, Planned Corrective Action, and Contact Information

Human Resources (HR) will continue to strive to ensure every student is taught by an appropriately authorized teacher by providing professional development to certificated staff overseeing the master schedule and training them on how the MiSiS Assignment Monitoring Report helps school sites take timely action to ensure they do not have misassignments.

Substitute teachers will also be informed of the Commission guidelines governing their 30-Day Substitute Teaching Permit for no more than 30 days in general education and no more than 20 days in special education. The passage of the 2022 Education Omnibus Budget Trailer Bill has extended the 60 days maximum until July 1, 2023.

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Section V - Findings Relating to the Prior Year Basic Financial Statements which are Required to be Reported in Accordance with Government Auditing Standards

Finding – FS-2021-001 Schedule of Expenditures of Federal Awards Completeness (Material Weakness)

Recommendation

We recommend that the District strengthen its controls within the Accounting Department over the preparation and review of the SEFA by ensuring that all Federal grants and awarded amounts are completely and accurately reported. Moreover, we recommend that each department complete a standard template that is formatted for the reporting of all Federal award expenditures and payments received, and to submit supporting documentation to the Accounting Department to reconcile expenditures and revenues which will ensure the completeness of the SEFA, prior to submission of the final SEFA.

View of Responsible Officials and Corrective Action Plan

Implemented.

Section VI - Findings and Questioned Costs Related to Federal Awards

1. Finding F-2021-001 – Activities Allowed or Unallowed/Allowable Costs and Cost Principles – Documentation for Payroll

Program Identification

Child Nutrition Cluster, U.S. Department of Agriculture, Passed through the California Department of Education, Assistance Listing Nos. 10.555 and 10.559, PCA Nos. 13523, 13524, 13004, and 13006.

COVID-19 - Coronavirus Relief Fund, U.S. Department of Treasury, Passed through the California Department of Education, Assistance Listing No. 21.019, PCA No. 25516.

Adult Education – Basic Grants to States, U.S. Department of Education, Passed through the California Department of Education, Assistance Listing No. 84.002, PCA No. 14508, 14109, and 13978.

Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA), U.S. Department of Education, Passed through the California Department of Education, Assistance Listing No. 84.010, PCA No. 14329, 14357, and 15438.

Career and Technical Education – Basic Grants to States (Perkins V), U.S. Department of Education, Passed through the California Department of Education, Assistance Listing No. 84.048, PCA No. 14894 and 14893.

Supporting Effective Instruction State Grants (Title II, Part A of the ESEA), U.S. Department of Education, Passed through the California Department of Education, Assistance Listing No. 84.367, PCA No. 14341.

COVID-19 - Elementary and Secondary School Emergency Relief Fund, Department of Education, Passed through the California Department of Education, Assistance Listing No. 84.425D, PCA Nos. 15536, 15547, and 15535.

Recommendations

We recommend that the District continue to strengthen its internal controls over payroll expenditures and the related compliance requirements by providing ongoing training to appropriate personnel on the required procedures, and to include a review process for monitoring compliance with those procedures.

Current Status

Implemented. The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (F-2022-001) but for different schools.

2. Finding F-2021-002 – Allowable Costs/Cost Principles

Program Identification

Epidemiology and Laboratory Capacity for Infectious Diseases, U.S. Department of Health and Human Services, passed through Los Angeles County Office of Education, Assistance Listing No. 93.323, Contract No. C-21248-20:23.

Recommendations

We recommend that the District strengthen its review process over invoices to ensure that all costs charged by Contractors and vendors are in accordance with the terms stipulated in the executed agreements/contracts.

Current Status

Implemented.

3. Finding F-2021-003 – Period of Performance

Program Identification

Hazard Mitigation Grant Program, U.S. Department of Homeland Security, passed through California Governor's Office of Emergency Services of Education, Assistance Listing No. 97.039, Project Nos. PJ0004 and PJ0066.

Recommendations

We recommend that the District strengthen its controls over period of performance by implementing procedures to accurately identify program expenditures based on the actual period in which the expenditures were incurred. We also recommend that the District review all expenditures charged to King Middle School Auditorium, Project No. PJ0066 to determine whether the expenditures were incurred within the period of performance in excess of the total Federal share reimbursed.

Current Status

Implemented.

4. Finding F-2021-004 – Subrecipient Monitoring

Program Identification

Twenty-First Century Community Learning Centers, U.S. Department of Education, passed through California Department of Education, Assistance Listing No. 84.287, PCA Nos. 14349, 14765, 14603, and 14535.

Recommendations

We recommend that the District perform and document a risk of assessment/evaluation of noncompliance on all subrecipients by conducting the “Agency Review Meetings” at least annually. We also recommend that the District complete the Subrecipient Monitoring Checklist for all subrecipients to assess/evaluate the risk of noncompliance at least annually.

We also recommend the District continue to strengthen its controls over subrecipient monitoring by providing adequate training/monitoring to District personnel to ensure that all subrecipients, who receive Federal awards from the District and other entities in excess of \$750,000 have a Single Audit conducted. If the subrecipient represents to the District that their total expenditures did not exceed the applicable threshold in Federal funding during the fiscal year, an exemption letter, signed by the subrecipient’s CFO, should be obtained in lieu of a Single Audit report to officially notify the District that the subrecipient is exempt from the Single Audit requirements.

Current Status

Implemented.

5. Finding F-2021-005 – Special Tests and Provisions – Annual Report Card, High School Graduation Rate

Program Identification

Title I Grants to Local Educational Agencies, U.S. Department of Education, passed through California Department of Education, Assistance Listing No. 84.010, PCA No. 14329.

Recommendations

We recommend that the District continue to strengthen its controls over enrollment/withdrawal status by providing adequate training/monitoring to ensure that student records on MiSiS are accurate and updated when new information is available and that necessary documents are maintained. We recommend that the training include the appropriate levels of written documentation required for different situations under both ESSA guidance and CDE guidance.

Current Status

Implemented. The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (F-2022-002) but for different schools.

6. Finding F-2021-006 – Special Tests and Provisions – Assessment System Security

Program Identification

Title I Grants to Local Educational Agencies, U.S. Department of Education, passed through California Department of Education, Assistance Listing No. 84.010, PCA No. 14329.

Recommendations

We recommend that the District strengthen its monitoring process to ensure principals sign the ELPAC Security Agreement and Affidavit before a Site ELPAC Coordinator user role is created in TOMS and the ELPAC assessment is administered.

Current Status

Implemented.

7. Finding F-2021-007 – Special Tests and Provisions – Meal Count Testing

Program Identification

Child Nutrition Cluster, U.S. Department of Agriculture, Passed through the California Department of Education, Assistance Listing Nos. 10.555 and 10.559, PCA Nos. 13523, 13524, 13004, and 13006.

Recommendations

We recommend that the District continue to strengthen its controls over the meal claim process to ensure that meals are accurately counted, inputted into CMS and claimed for reimbursement.

Current Status

Implemented. The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (F-2022-003) but for different schools except for one school.

Section VII – Findings and Questioned Costs Relating to State Awards

S-2021-001 – Regular and Special Day Classes – Attendance and Distance Learning

State Program: Attendance Accounting: Attendance Reporting

State Audit Guide Finding Codes: 10000 and 40000

Schools Affected

- 122nd Street Elementary School
- 122nd Street Elementary DL Two-Way IM Spanish School
- 20th Street Elementary School
- Albert Einstein Continuation High School
- Alfonso B Perez Special Education Center
- Alta California Elementary School
- Arleta Senior High School
- Apperson Street Elementary School
- Bellingham Elementary School
- Boys Academic Leadership Academy
- Cahuenga Elementary School
- Capistrano Avenue Elementary School
- Charles H Kim Elementary DL One-Way IM Korean School
- Charles Maclay Middle School
- Christopher Columbus Middle School
- Christopher Columbus MS Medical/Math/Science Magnet
- Coldwater Canyon Elementary School
- Crenshaw Magnets: Science Tech Engineer Math & Medicine
- Darby Avenue Elementary School
- Early College Academy - LA Trade Tech College
- Ernest Lawrence Middle School
- Erwin Elementary School
- Felicitas And Gonzalo Mendez Senior High School
- Ford Boulevard Elementary DL Two-Way IM Spanish School
- Francisco Sepulveda Middle School
- Frank Del Olmo Elementary School
- Gault Street Elementary School
- George K Porter Middle School
- Gil Garcetti Learning Academy
- Granada Elementary School
- Gulf Avenue Elementary School
- Harvard Elementary School
- Hillery T Broadous Elementary School
- Independence Elementary School
- Jack London Continuation High School
- John B Monlux Elementary School

Schools Affected (continued)

- John B Monlux Elementary Science/Tech/Math Magnet
- John F Kennedy Senior High School
- John H Francis Polytechnic Senior High School
- John Hope Continuation High School
- La Salle Avenue Elementary School
- Lake Street Primary School
- Liggett Street Elementary School
- Logan Academy of Global Ecology
- Logan Street Elementary DL Two-Way IM Spanish School
- Magnolia Avenue Elementary School
- Mayberry Street Elementary Communication Arts Magnet
- Michelle Obama Elementary School
- Micheltorena Street DL Two-Way IM Spanish School
- Micheltorena Street Elementary School
- Norwood Street Elementary School
- Olympic Primary Center
- Pacific Boulevard School
- Porter Ranch Community School
- Porter Ranch School DL Two-Way IM Korean School
- Purche Avenue Elementary School
- Purche Avenue Elementary STEAM Magnet
- Richard E Byrd Middle School
- Russell Elementary School
- San Pedro Street Elementary School
- Saturn Street Elementary School
- Saturn Street Elementary Arts/Media Magnet
- Shirley Avenue Elementary School
- Toluca Lake Elementary School
- Tulsa Street Elementary School
- Ulysses S Grant Senior High School
- Valley Oaks Center for Enriched Studies (VOCES) Magnet
- Van Nuys Senior High School
- Vena Avenue Elementary School
- Vista Middle School
- Washington Irving Middle School Math Music Engineering Mag
- Westport Heights Elementary School
- Whitney Young Continuation High School

Recommendation

We recommend that the District and the schools continue to strengthen its controls over implementing attendance and distance learning policies over student attendance reporting by ensuring schools maintain adequate support for reported absences, accurately report student absences in the SMASR, and retain supporting documentation for instances in which students arrive to school late or leave early. Students participating in distance learning should be supported by a weekly engagement record and daily participation record.

Finally, we recommend that the District continue to support the schools by providing adequate training over attendance and distance learning reporting so that proper procedures are adhered to.

Current Status

The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (S-2022-001) but for different schools.

S-2020-001 – Regular and Special Day Classes – Attendance Computations

State Program: Attendance Accounting: Attendance Reporting

State Audit Guide Finding Codes: 10000 and 40000

Schools Affected

- 75th Street Elementary
- Annalee Avenue Elementary
- Aragon Avenue Elementary
- Audubon Middle School
- Augustus F Hawkins High School – Community Health Advocates School
- Barton Hill Elementary
- Benjamin Banneker Career and Transition Center
- Bret Harte Preparatory Middle School
- Bryson Avenue Elementary
- Carson Senior High
- Cesar Chavez Elementary
- Chapman Elementary
- Edward R Roybal Learning Center
- Frank Lanterman High School
- George Washington Preparatory Senior High
- Liberty Boulevard Elementary
- Loren Miller Elementary
- Luther Burbank Arts/Technology/Community Magnet Middle School
- Manual Arts Senior High College Preparatory Magnet
- Marianna Avenue Elementary
- Miles Avenue Elementary
- Rancho Dominguez Preparatory School
- Samuel Gompers University Pathways Medical Magnet Academy Middle School
- Sierra Park Elementary
- Tweedy Elementary
- Victoria Avenue Elementary

Recommendation

We recommend that the District and the schools continue to strengthen its controls over implementing attendance policies over student attendance reporting by ensuring schools maintain adequate support for reported absences, accurately report student absences in the SMASR, and retain supporting documentation for instances in which students arrive to school late or leave early. Additionally, we recommend that the District strengthen its controls over properly retaining attendance supporting documentation at school sites. Finally, we recommend that the District continue to support the schools by providing adequate training over attendance reporting so that proper attendance reporting procedures are adhered to, and that the District obtain written acknowledgement from the schools identified above that they have been successfully trained and have implemented a system in place to prevent such occurrences in the future.

Current Status

The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (S-2022-001) but for different schools.

S-2021-002 – Teacher Certification and Misassignments

State Audit Guide Finding Codes: 40000 and 71000

Schools Affected

- Lake Balboa College Preparatory Magnet K-12
- Logan Academy of Global Ecology
- Reseda Charter High School
- Valley Oaks Center for Enriched Studies Magnet

Recommendation

We recommend that the District continue to train schools on the MiSiS Assignment Monitoring Report. The District should continue to monitor and strengthen internal controls to ensure teachers are being assigned properly to teach in a position authorized by their certifications as well as having a consent form on file when necessary. We also recommend that the schools and the District remediate the misassignments identified above.

Current Status

The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (S-2022-002) but for different schools and teachers.

S-2021-003 – Kindergarten Continuance**State Audit Guide Finding Codes:** 40000**Schools Affected**

- Castlebay Lane Charter School

Recommendation

We recommend that schools offering Kindergarten understand and adhere to the District's policy by retaining evidence of the signed and dated parental agreement for continuance forms, approved in form and content by the CDE, for all students repeating kindergarten, prior to the start of the school year to support the inclusion of such pupils in the average daily attendance computation. The District should continue to communicate and train all schools on the MiSiS Monitoring tool.

We also recommend that the District obtain written acknowledgement from the school identified above that they have been provided with the most updated District policy on Kindergarten Continuance and have implemented a system of tracking students who continue in Kindergarten. The District should also continue ensuring that schools are notified in circumstances where a pupil is transferred after attending Kindergarten with another school.

Current Status

The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (S-2022-003) but for different schools.

S-2021-004 – Ratio of Administrative Employees to Teachers**State Audit Guide Finding Codes:** 40000**Recommendation**

We recommend that the District strengthen controls over the adherence of the administrative employees to teacher's ratio requirement.

Current Status

The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (S-2022-006).

S-2021-005 – Classroom Teacher Salaries**State Audit Guide Finding Codes:** 61000**Recommendation**

We recommend that the District to put mechanisms in place to track their compliance with the minimum percentage required throughout the year to be in compliance with classroom teacher salary requirements.

Current Status

The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (S-2022-007).

S-2021-006 – School Accountability Report Card**State Program:** School Accountability Report Card**State Audit Guide Finding Codes:** 72000**Schools Affected**

- Charles Maclay Middle School
- Crenshaw High School Magnet: Science Tech Engineer Math & Medicine (STEMM)
- Shirley Avenue Elementary
- Valley Oaks Center for Enriched Studies Magnet

Recommendation

We recommend that information reported on the District's FIT be reported accurately in the District's SARC by conducting a review of the reported information in SARC to ensure its accuracy and consistency with source documents. Additionally, we recommend that the District maintain documentation supporting the reviews conducted and its results.

Current Status

The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding.

S-2021-007 – Unduplicated Local Control Funding Formula Pupil Counts**State Program:** Unduplicated Local Control Funding Formula Pupil Counts**State Audit Guide Finding Code:** 40000**Schools Affected**

- John F. Kennedy High School
- Logan Academy of Global Ecology
- George Ellery Hale Charter Academy (Dependent Charter)
- Taft Charter High School (Dependent Charter)

Recommendation

We recommend that the District continue to monitor English learner eligibility status to ensure students who are designated as an English learner have proper supporting documentation. We also recommend that the District continue to train staff on enrollment procedures so that students' correct designations will be reflected in the student information system.

Current Status

The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (S-2022-009) but for different schools.

S-2021-008 – Attendance Accounting – Dependent Charters – Attendance and Distance Learning**State Program:** Attendance Accounting: Attendance Reporting**State Audit Guide Finding Codes:** 10000 and 40000**Schools Affected**

- Castlebay Lane Charter
- Enadia Way Technology Charter
- Hamlin Charter Academy
- Nestle Avenue Charter
- Reseda Charter High School
- Reseda Charter High School Science Magnet
- William Howard Taft Charter High School

Recommendation

We recommend that the District and the schools continue to strengthen its controls over implementing attendance and distance learning policies over student attendance reporting by ensuring schools maintain adequate support for reported absences, accurately report student absences in the SMASR, and retain supporting documentation for instances in which students arrive to school late or leave early. Students participating in distance learning should be supported by a weekly engagement record and daily participation record.

Finally, we recommend that the District continue to support the schools by providing adequate training over attendance and distance learning reporting so that proper procedures are adhered to.

Current Status

The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (S-2022-011) but for different schools.

S-2020-009 – Attendance Accounting – Dependent Charters – Attendance Computations

State Program: Attendance Accounting: Attendance Reporting

State Audit Guide Finding Codes: 10000 and 40000

Schools Affected

- Colfax Charter Elementary

Recommendation

We recommend that the District and the schools continue to strengthen its controls over implementing attendance policies over student attendance reporting by ensuring schools maintain adequate support for reported absences, accurately report student absences in the school's monthly attendance summary, and retain supporting documentation for instances in which students arrive to school late or leave early. The District should have a process in place to identify charter students who are over the age of nineteen and are not making satisfactory progress to graduate. Finally, we recommend that the District continue to support the school by providing adequate training over attendance reporting so that proper attendance reporting procedures are adhered to, and that the District obtain written acknowledgement from the school identified above that they have been successfully trained and have implemented a system in place to prevent such occurrences in the future.

Current Status

The District has implemented the Corrective Action Plan as stipulated in their response to the prior year audit finding. This is a repeat finding which has been reported in the current year (S-2022-011) but for different schools.

INDEPENDENT AUDITOR'S MANAGEMENT LETTER



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December 14, 2022

The Honorable Board of Education
Los Angeles Unified School District
Los Angeles, California

Members of the Board:

In planning and performing our audit of the financial statements of the **Los Angeles Unified School District** (District) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item FS-2022-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item FS-2022-002 to be a significant deficiency.



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Although not considered to be significant deficiencies or material weaknesses, we also noted certain items during our audit, which we would like to bring to your attention. These comments are summarized in the following report to management on page 249. Our observations and recommendations have been discussed with appropriate members of management and are intended to strengthen internal controls and operating efficiency.

The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

This communication is intended solely for the information and use of the Board of Education, District management, the State Controller's office, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Simpson & Simpson".

ML-2022-001 – CMS Program Change Management**Condition**

Documenting and approving application changes should be consistently followed to prevent unauthorized program changes. This includes documenting and retaining management approvals to confirm that program changes are aligned with management's intentions and user requirements.

NIST 800-53: CM-3 CONFIGURATION CHANGE CONTROL

Processes for managing configuration changes to systems include Configuration Control Boards or Change Advisory Boards that review and approve proposed changes.

However, we reviewed nine (9) CMS program changes which comprised the total population changes for the year under review and noted that a Change Management Approval Form was missing for the following two (2) changes:

- CMS MOC ticket # CRQ000000055940
- CMS MOC ticket # CRQ000000058881

Recommendation

We recommend that Change Management Approval Forms be completed and retained for CMS changes in a consistent manner.

Management Response

ITD will ensure Change management forms are completed and signed-off prior to implementing the change in Production.

Responsible Official

Name: Douglas Le

Title/Division: Senior ERP Director Business Systems/ITD

Telephone: (213) 241-1586

ML-2021-001 - SAP Network Vulnerability**Recommendation**

We recommend that District management implement a Vulnerability Management program for SAP. The program should be enforced by documented policy and ensure vulnerabilities are identified and remediated in a timely manner. At a minimum, “Critical” and “High” severity level vulnerabilities should be remediated within 30 days of identification.

Current Status

Partially implemented, see item FS-2022-002 within the accompanying schedule of findings and questioned costs.

ML-2021-002 – MISIS Network Vulnerability**Recommendation**

We recommend that District management implement a Vulnerability Management program for MISIS. The program should be enforced by documented policy and ensure vulnerabilities are identified and remediated in a timely manner. At a minimum, “Critical” and “High” severity level vulnerabilities should be remediated within 30 days of identification.

Current Status

Partially implemented, see item FS-2022-002 within the accompanying schedule of findings and questioned costs.

ML-2021-003 - Active Directory Network User Account**Recommendation**

We recommend that terminated (i.e., retired, resigned, withdrawn, etc.) employees’ Active Directory user accounts be disabled or deleted in a timely manner upon their physical separation from the District. To support facilitating this process, the user’s manager/supervisor should submit a request to HR to have the employee’s system access suspended or disabled in a timely manner.

Current Status

Implemented.

ML-2019-003 - Business Continuity Planning**ML-2016-001 - Business Continuity /IT Disaster Recovery Planning****ML-2014-007 - Business Continuity /IT Disaster Recovery Planning****Recommendation**

BCPs should be completed and updated on a regular basis to ensure that operations and IT systems can be effectively recovered, shortcomings are addressed, and the plan remains relevant.

Current Status

Partially Implemented. As of May 31, 2022, 91 Branches/Offices across 16 Divisions have completed their Business Continuity Plans (BCP); this includes 19 ITD Divisions having a baselined BCP.

As of May 9, 2022, ITD has set a June 30, 2023, target timeframe to fully implement a Cloud/Hybrid Data Center Disaster Recovery Solution.

ML-2015-002 - Security Management Policy and Procedures**Recommendation**

We recommend that ITD management coordinate with District business/operations management to complete an information security plan (e.g., update, adopt and implement the November 2013 plan) and compile a comprehensive set of information security policies and procedures.

Current Status

Partially Implemented. The following IT security policies have been drafted but not formally adopted as they are pending executive management approval:

- a. Vulnerability Management Policy is complete and officially published.
- b. Incident Response for Critical Information Systems is scheduled for review with CIO June 17, 2022.