

TAB 1

**PRESENTATION  
to the  
LAUSD BOARD OF EDUCATION  
COMMITTEE OF THE WHOLE  
OF THE  
AUDITED ANNUAL FINANCIAL REPORT (AAFR)  
JUNE 30, 2022**



**January 24, 2023**



**SIMPSON & SIMPSON  
CERTIFIED  
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# ***Introduction & Purpose Statement***

- ❑ EC 41020 provides that each school district shall arrange for an audit by an independent certified public accountant. Responsibility for the accuracy and the presented data and the completeness and fairness of the presentation rests with the District.
  - ❑ The District's independent, contract auditor for FY 2021-22 is Simpson & Simpson, CPAs.
- ❑ All disclosures necessary to enable a reader to gain an understanding of the District's financial activities have been included. This report includes all funds of the District except for the fiscally independent charter schools which are required to submit their own individual audited financial statements.

## ***Statement on Auditing Standards (SAS) 114:***

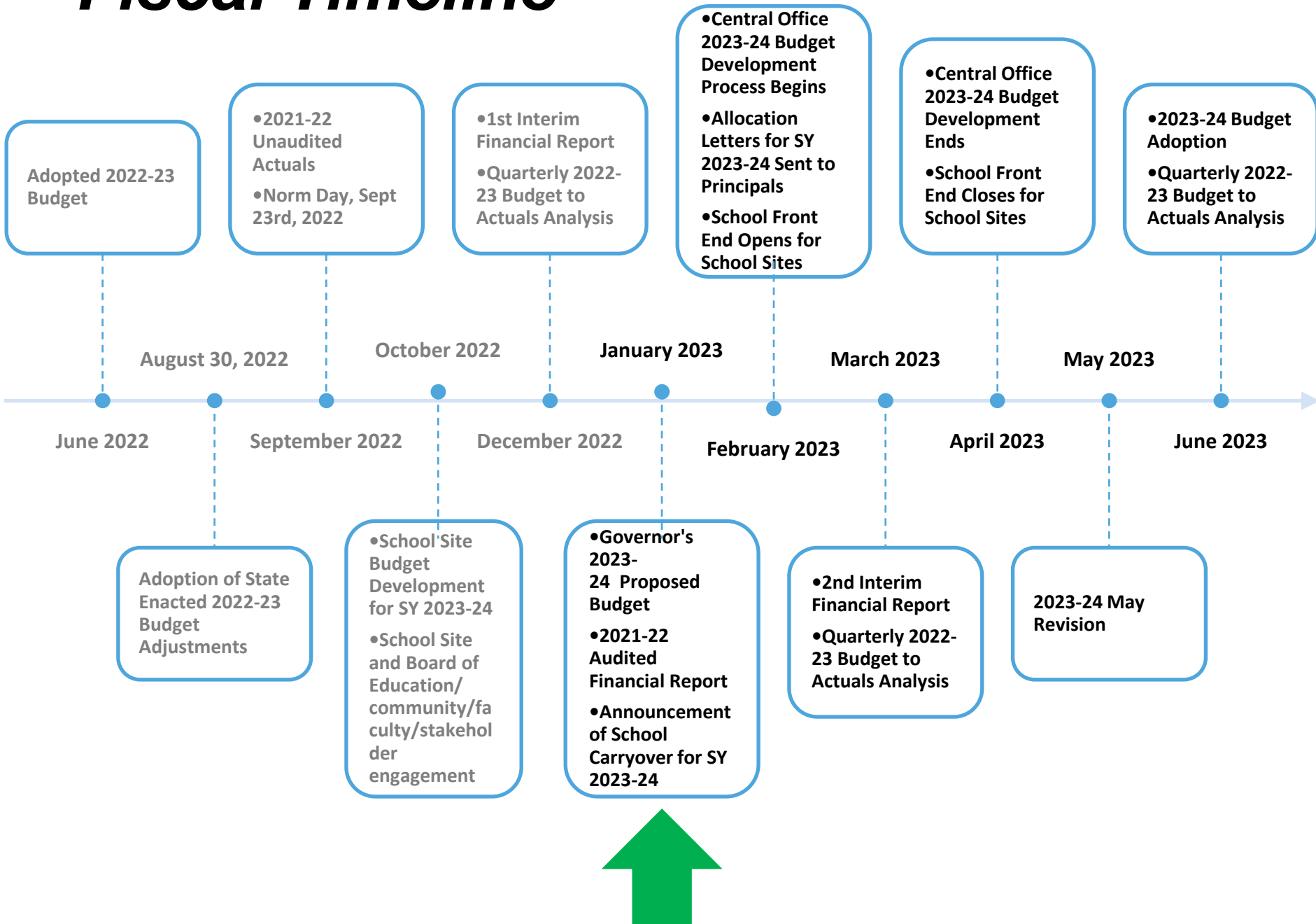
- ❑ This letter is provided to ensure that you, the District's governing body, receive sufficient information regarding the scope and results of the audit in order to provide you with timely observations arising from the audit that are relevant to your responsibilities in overseeing the financial reporting process for which management is responsible.



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# ***Fiscal Timeline***





# ***AGENDA***

- ☐ Auditor's Executive Summary
  - ☐ Audited Annual Financial Report (AAFR) Results
  - ☐ Federal Compliance Audit Results
  - ☐ State Compliance Audit Results
- ☐ Auditor's Responsibility
- ☐ Financial Highlights
- ☐ Questions and Answers
- ☐ Appendix
  - ☐ Appendix A - *Auditor's Required Communications (SAS 114)*



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# ***Auditor's Executive Summary***

In June 2021, for the Fiscal Year 2021-22, the Board of Education (BOE) adopted a budget of \$20.0B, covering 22 funds. Simpson and Simpson, CPA (S&S) is responsible for opining that the District's Financial Statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles. This is a vast undertaking.

## **Financial Statement Audit**

- S&S has issued unmodified (clean) opinions over the District's Financial Statements.
- S&S identified one material weakness and one significant deficiency of internal control over financial reporting which did not lead to monetary consequences.
- S&S identified no instances of noncompliance or other matters noted.
- Areas brought to management's attention in the form of a Management Letter.

## **Federal Compliance Audit**

- S&S audited a total of 10 major programs. S&S issued unmodified (clean) opinions over each of those 10 major programs.
- S&S identified five types of noncompliance and internal control over compliance.

## **State Compliance Audit**

- S&S audited a total of 29 compliance procedures. S&S issued an unmodified (clean) opinion over our state compliance audit.
- S&S identified twelve types of noncompliance.



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# ***Auditor's Responsibility***

***Under Generally Accepted Auditing Standards (GAAS),  
Auditors have the following responsibilities:***

- ❑ Design and implement audit procedures based on our understanding of LAUSD to gain reasonable, not absolute, assurance as to the absence of material misstatements in the financial statements.
- ❑ Consider internal control to the extent necessary to design an effective and efficient audit approach, not for the purpose of providing assurance on internal control.
- ❑ Perform tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.
- ❑ Opinion on financial statements based on our audit.



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# ***Auditor's Responsibility***

- ❑ S&S is responsible for forming and expressing an opinion about whether LAUSD's financial statements, which have been prepared by LAUSD's management with the oversight of LAUSD's BOE, are presented fairly, in all material respects, in conformity with generally accepted accounting principles.
- ❑ **Results** – S&S have issued an Unmodified opinion with respect to the governmental activities, each major fund, and the aggregate remaining “non-major” governmental funds.
- ❑ An Unmodified opinion means S&S has concluded that LAUSD's financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles.

***Note: Refer to Appendix A for details covering other communication matters.***



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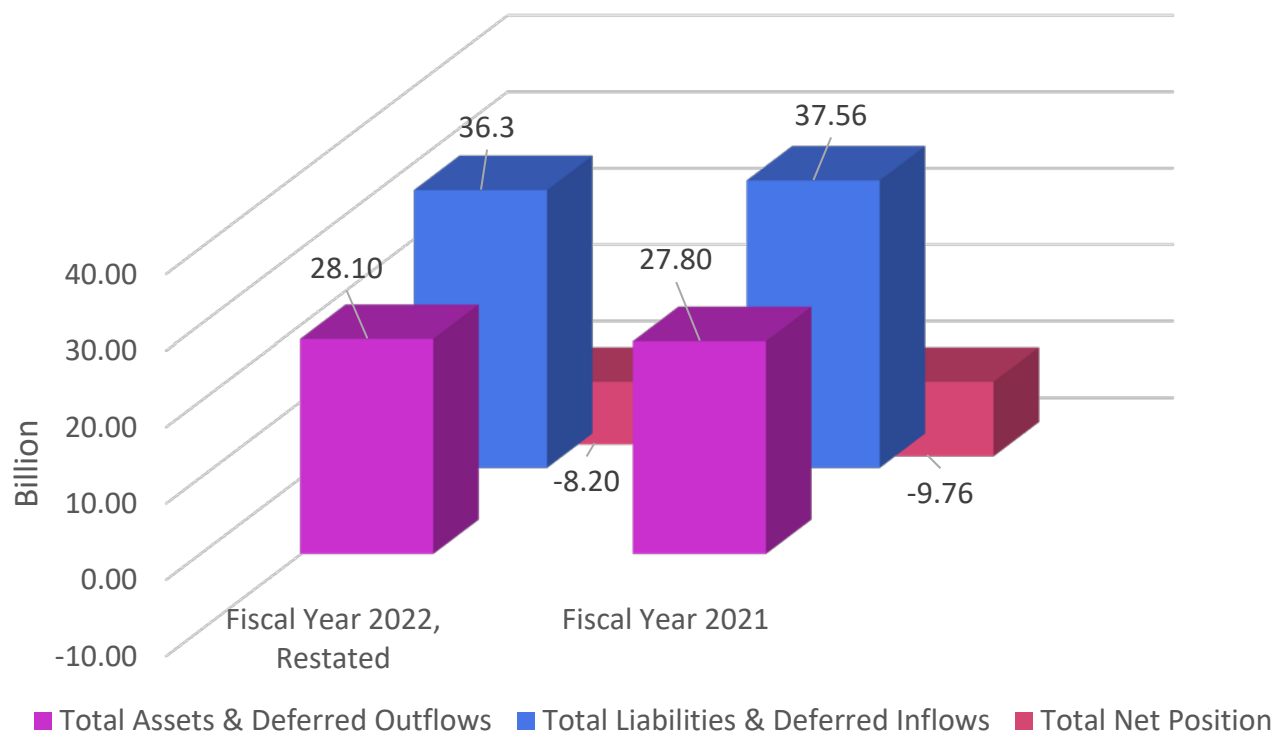




# Financial Highlights

## A. Government-Wide Financial Statements

Statement of Net Position (in billions)



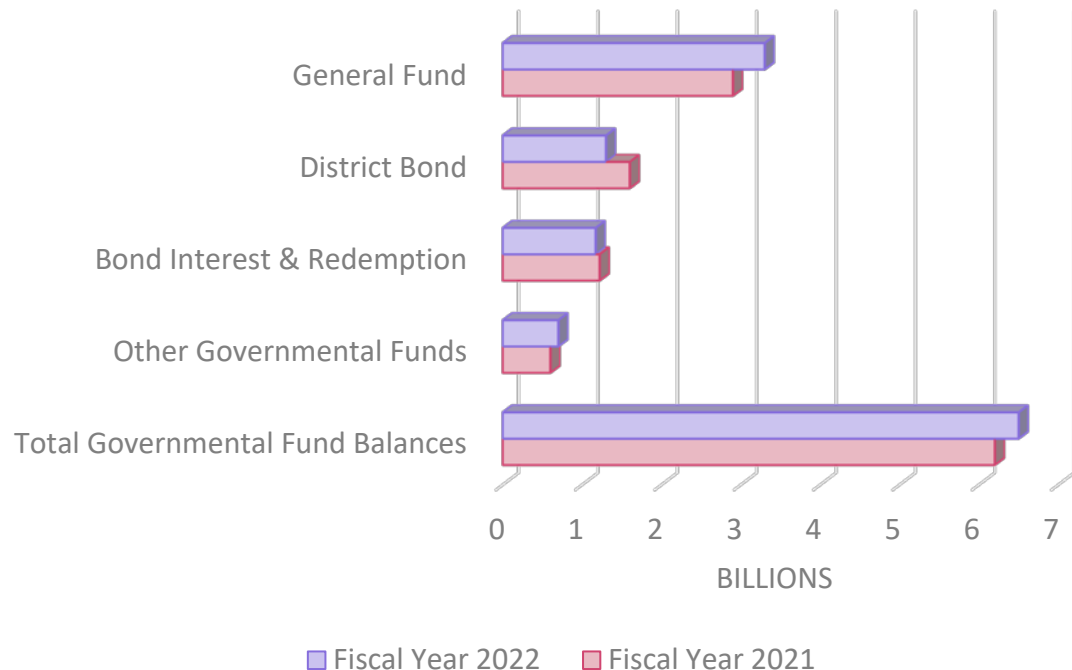
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# Financial Highlights

## ***B. Governmental Funds Financial Statements***

- Governmental combined fund balances as of June 30, 2022, increased from last year by \$252 million to \$6.5 billion:



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# *Questions & Answers*



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# Thank You



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# ***Appendix A***

## **Auditor's Required Communications (SAS 114)**



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# ***Auditor's Required Communications (SAS 114)***

## ***1. Significant Accounting Policies***

- ❑ LAUSD's significant accounting policies are described in Note 1 to the financial statements. As part of our responsibility, S&S determined these significant accounting policies are in accordance with generally accepted accounting principles and consistent with industry practices and standards.
- ❑ LAUSD adopted provisions of Government Accounting Standards Board Statement No. 87, *Leases*. This pronouncement establishes criteria for identifying fiduciary activities for state and local governments (Footnote 1(r)).



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# ***Auditor's Required Communications (SAS 114)***

## ***1. Significant Accounting Policies (Continued)***

- ❑ As a result of LAUSD's adoption of GASB No. 87, LAUSD has established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The District recognized certain lease assets and liabilities for leases that previously were classified as operating leases and recognized them as inflows of resources or outflows of resources based on the payment provisions of the contract.
- ❑ Overall, this resulted in LAUSD restating its June 30, 2021, financial statements to reflect the cumulative effect of the change:
  - Governmental Activities Net Position – Decrease of \$73K



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# ***Auditor's Required Communications (SAS 114)***

## ***1. Significant Accounting Policies (Continued)***

- ☐ LAUSD is currently in the 5<sup>th</sup> year of adopting the provisions of GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (other postemployment benefits or OPEB)*.
- ☐ LAUSD is currently in the 8<sup>th</sup> year of adopting the provisions of GASB 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*, as well as GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date; an amendment of GASB Statement No. 68*
- ☐ All significant transactions have been recognized in the financial statements in the proper period.







# ***Auditor's Required Communications (SAS 114)***

## ***2. Management Judgments and Accounting Estimates***

- ☐ Accounting estimates are an integral part of the financial statements prepared by management and are based upon management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ from management's current judgments.
- ☐ The most sensitive estimates affecting the financial statements were:



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# ***Auditor's Required Communications (SAS 114)***

## ***2. Management Judgments and Accounting Estimates (Continued)***

- Estimates of deferred outflows/inflows of resources, net pension liability, net OPEB liability, pension expense, and OPEB expense. These estimates are prepared by the CalPERS' & CalSTRS' actuaries, and AON based on the information provided by participating employers.
- Reserves for loss adjustment expenses and incurred but not reported claims for worker's compensation, general liability, and health & welfare benefits, prepared by external claims administrator based on information from management.



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# ***Auditor's Required Communications (SAS 114)***

## ***2. Management Judgments and Accounting Estimates (Continued)***

- Other liabilities for legal claims.
- Useful life of capital assets used for depreciation.
- ❑ As part of our responsibility, S&S evaluated the key factors and assumptions used to develop the accounting estimation of the above in determining that they were reasonable in relation to the financial statements taken as a whole.

## ***3. Corrected Misstatements***

- ❑ All material proposed audit adjustments were booked.



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# ***Auditor's Required Communications (SAS 114)***

## ***4. Uncorrected Misstatements***

- ☐ The effects of the uncorrected misstatements of the financial statements have been determined to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
- ☐ Schedule of summarized immaterial uncorrected misstatements have been provided with the SAS 114 letter.

## ***5. No Disagreements or Difficulties with Management***

- ☐ There were no disagreements with management on financial accounting and reporting matters that, if not satisfactorily resolved, would have caused a modification of our report on LAUSD's financial statements, nor were there significant difficulties in dealing with management in performing our audit.



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# ***Auditor's Required Communications (SAS 114)***

## ***7. No Consultations with Other Accountants***

- ☐ To the best of our knowledge, management has not consulted with or obtained opinions, written or oral, from other independent accountants during the past year that were subject to the requirements of AU 625, Reports on the Application of Accounting Principles.

## ***8. Management Representations***

- ☐ S&S has requested certain representations from management that are included in the management representation letter dated December 14, 2022.



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TAB 2



## **Overview of 2023–24 Governor's Proposed State Budget Committee of the Whole**

January 24, 2023

# Overview of Governor's 2023–24 State Budget

Projected state budget of \$297 billion, with a \$22.5 billion budget shortfall

Prop. 98 guarantee of \$108.8 billion, or approx. 38% of the state budget

\$8.5 billion balance for the Public School System Stabilization Account (PSSSA)

- School district reserve cap operative in 2023–24



# Overview of Governor's 2023–24 State Budget

## Continues Commitments to Recent State Investments

### Ongoing:

- Expanded Learning Opportunities Program
- Special Education
- Child College Savings Accounts
- Universal School Meals
- Universal Transitional Kindergarten

### One-Time:

- Learning Recovery and Learning Loss Mitigation Grants
- Children and Youth Behavioral Health Initiative
- Community Schools
- Educator Workforce

# Overview of Governor's 2023–24 State Budget

## Funding Highlights

\$5.9 billion in available Prop. 98 funds for K–14

- \$4.86 billion for a 8.13% COLA for LCFF and categorical programs
  - 3.54% COLA in 2024–25
- \$300 million “equity multiplier” add-on to LCFF
- \$690 million for second year of UTK
- \$165 million to maintain 1:12 ratio in UTK
- \$64.5 million for CA State Preschool Program inclusivity adjustments
- \$250 million of one-time funding for literacy coaches
- \$100 million of one-time funding for cultural enrichment experiences for 12th graders
- \$3.5 million to provide at least two doses of naloxone to all middle and high schools

\$941 million from the General Fund as a result of the passage of Prop. 28 to increase arts instruction and/or arts program in public education

# Overview of Governor's 2023-24 State Budget

## Reductions or Delays in Funding:

- \$1.2 billion less for the Arts, Music, and Instructional Materials Discretionary Block Grant, for a balance of \$2.3 billion
- \$100 million decrease in General Fund for the School Facility Grant, for a balance of \$2 billion
- \$550 million delay in the CA Preschool, TK and Full Day Kindergarten Facilities Grant Program to 2024-25

## Policy proposals including:

- Comprehensive package of amendments to the K-12 accountability system
- Special education plans

# 2023 Key Budget Dates

January 10 – Governor released 2023–24 State Budget proposal

February 14 to March 31 – School Budget Development

May 15 – Governor releases updated May Revision budget proposal

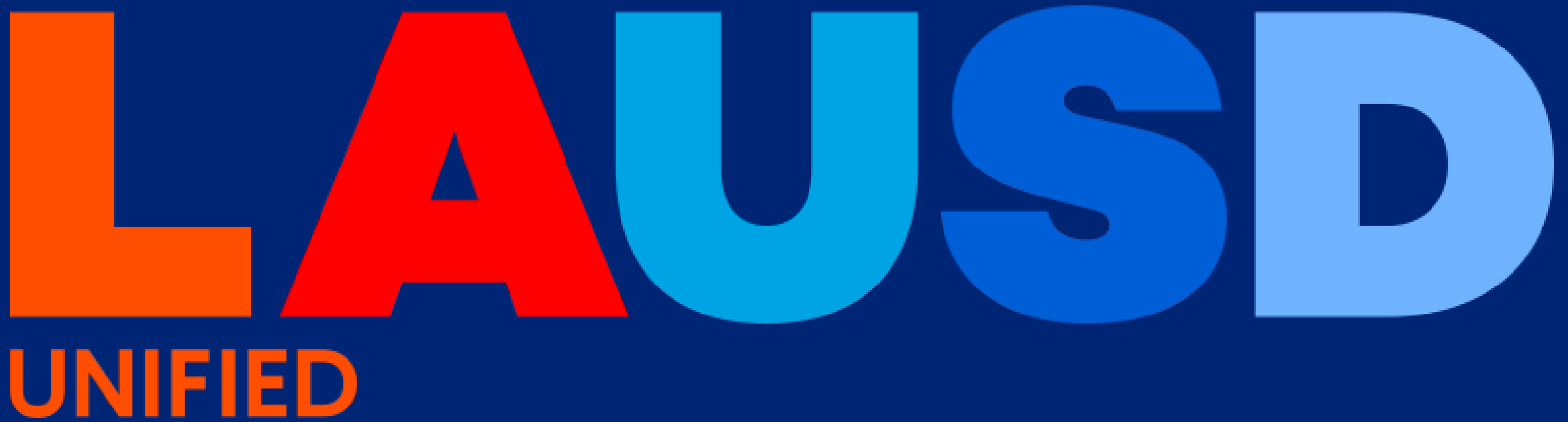
June 13 – Public hearing for Proposed LCAP and Budget

June 15 – State budget bill must pass in the Legislature

June 20 – Proposed LCAP and Budget submitted to the Board for adoption

Mid-August – 45-day Budget revision, if needed

TAB 3



# **Instructional Calendars**

## **2023 – 2026**

# Process



- After considering all input and making appropriate modifications, the Instructional Calendar will be presented to the Board for approval
- Input has been solicited from:
  - 1 – LAUSD Families
  - 2 – Labor Partners
  - 3 – District Divisions

# **All Versions of Instructional Calendar Include the following:**



**Holidays, and  
unassigned  
days are  
verified**

**180  
Instructional  
Days**

**2 Pupil Free  
Days**

**One before the  
first day of  
school and the  
other after the  
last day of  
school**

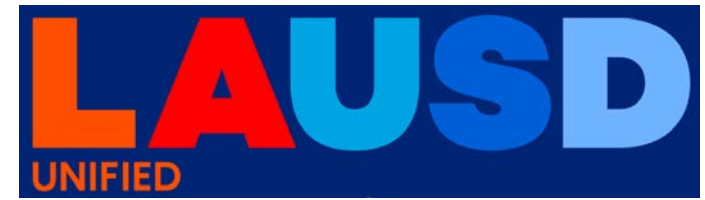
**18 Instructional  
Weeks in the First  
Semester**

**Provides greater  
balance between  
number of  
instructional days  
each semester**

**Assists 4X4  
schools with PE  
requirements**



# Instructional Calendars under consideration for the next 3 years



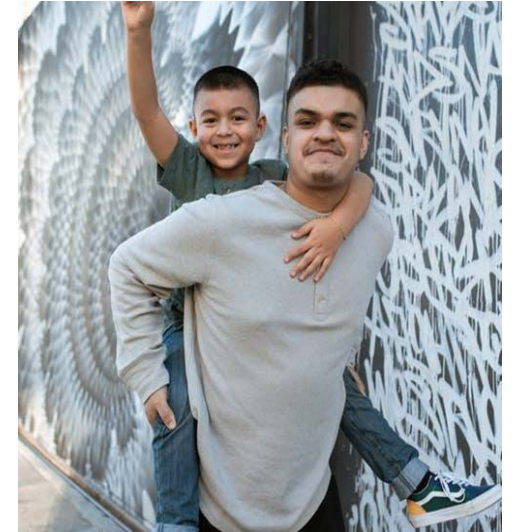
2023-24: 2 or 3-Week Winter Break  
Week-long or shortened Thanksgiving Break

2024-25: 2 or 3-Week Winter Break  
Week-long or shortened Thanksgiving Break

2025-26: 2 or 3-Week Winter Break  
Week-long or shortened Thanksgiving Break

# Instructional Calendar 2023 – 2026 Family Survey

The Instructional Calendar Family  
Survey  
was available from  
January 9 – 19, 2023



For more information, please visit  
Los Angeles Unified School District's  
website at [achieve.lausd.net](https://achieve.lausd.net)

## Family Survey 1/9/2023 – 1/19/2023

Thank you for participating in this Family Survey. The purpose of this survey is to obtain families' input on the Instructional Calendars for 2023–2026. We ask each family to complete one survey per household. Your responses will remain confidential.

I have one or more child(ren) enrolled in the following school levels: \*

- ☐ Pre-Kindergarten
- ☐ Grades K–5/6
- ☐ Grades 6 – 8
- ☐ Grades 9 – 12
- ☐ Span School (i.e., K – 8, 6 – 12, K – 12)

My preference for Thanksgiving break is: \*

- ☐ Maintain a week-long break (current schedule)
- ☐ Switch to ONLY Thursday and Friday as vacation days (\*Allowing the summer break to begin 3 days early)
- ☐ No preference

My preference for Winter break is: \*

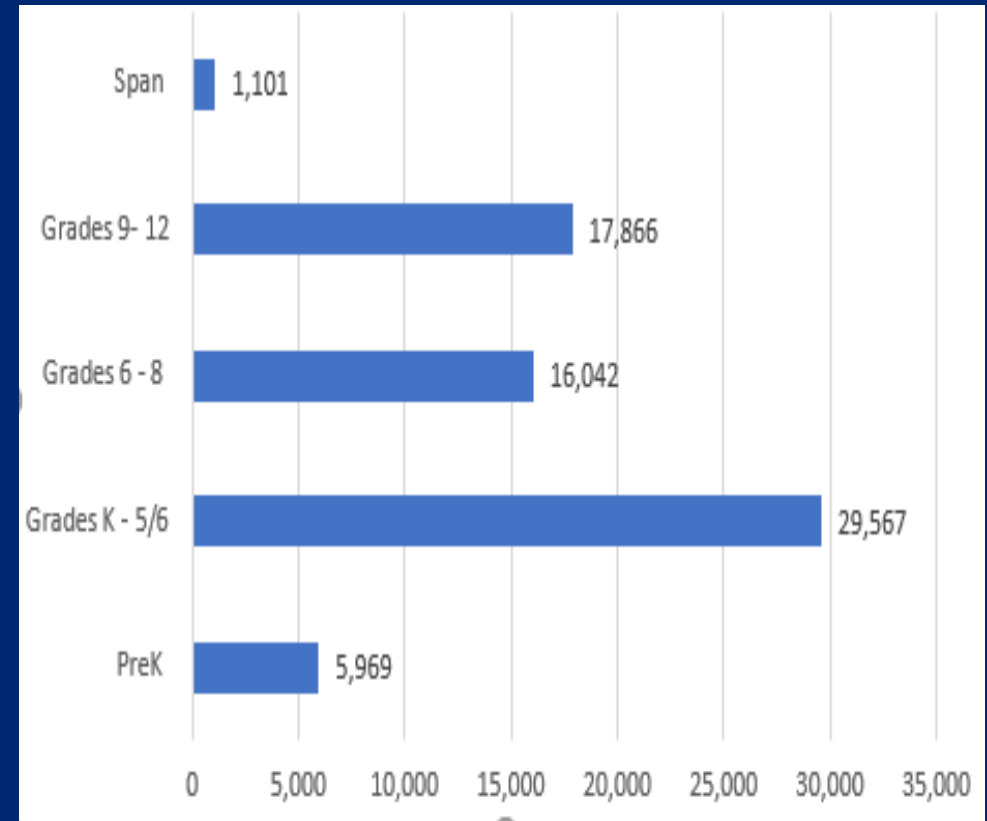
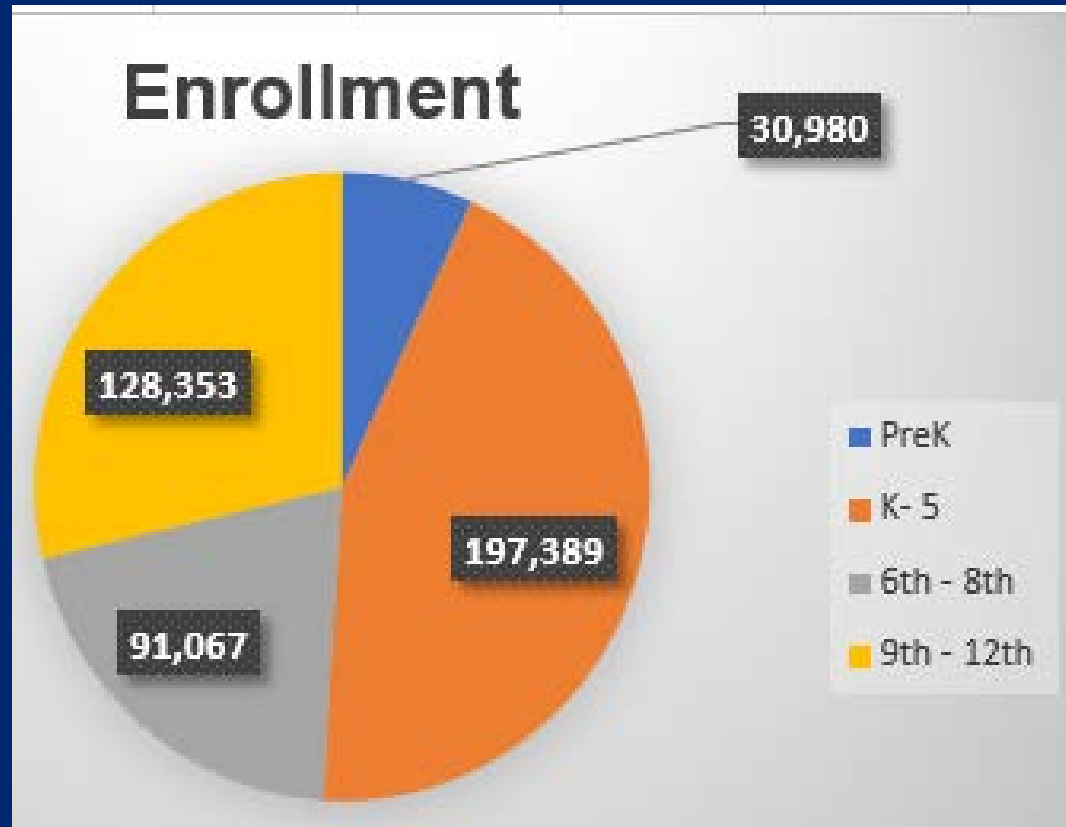
- ☐ Maintain a 3-week Winter Break (current schedule)
- ☐ Switch to 2-week Winter Break (\*Allowing the summer break to begin a week early)
- ☐ No preference

My child(ren) attend(s) school(s) in the following Region: \*

- ☐ Region East
- ☐ Region North
- ☐ Region South
- ☐ Region West
- ☐ Not sure

# Family Survey 's Results

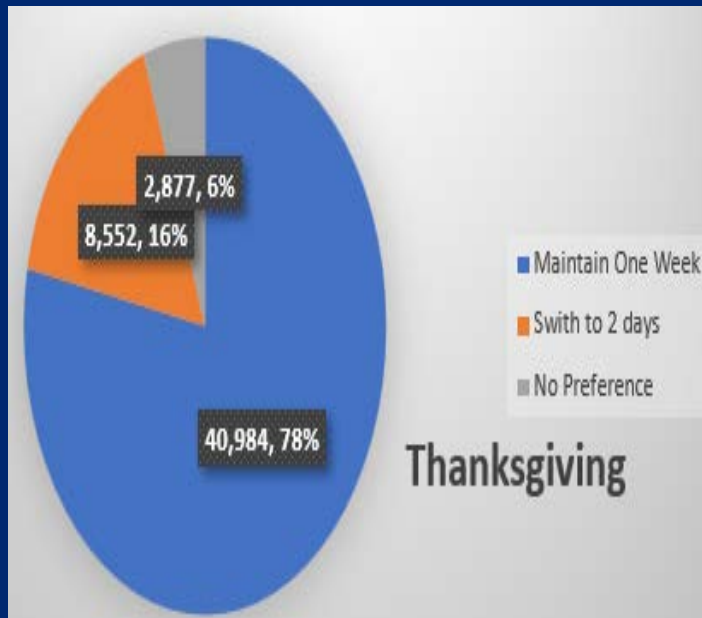
## *Enrollment and Participation*



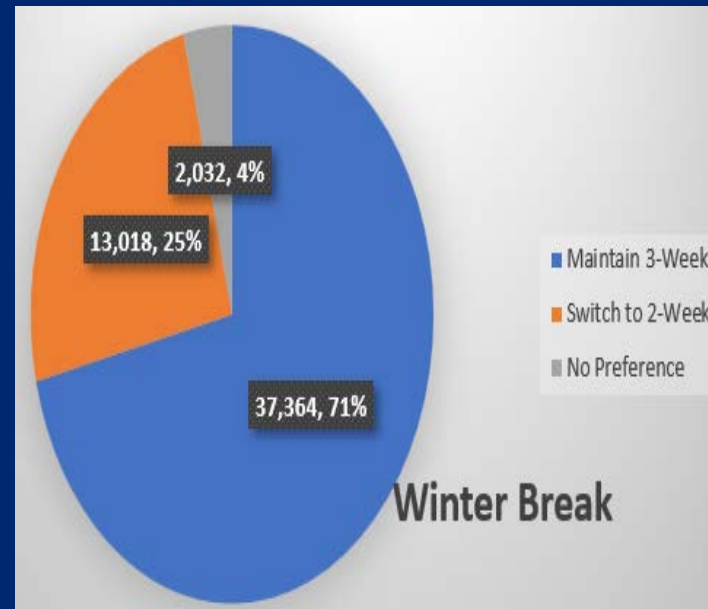
# Family Survey 's Results

**52,414** Participants  
as of 1-19-23

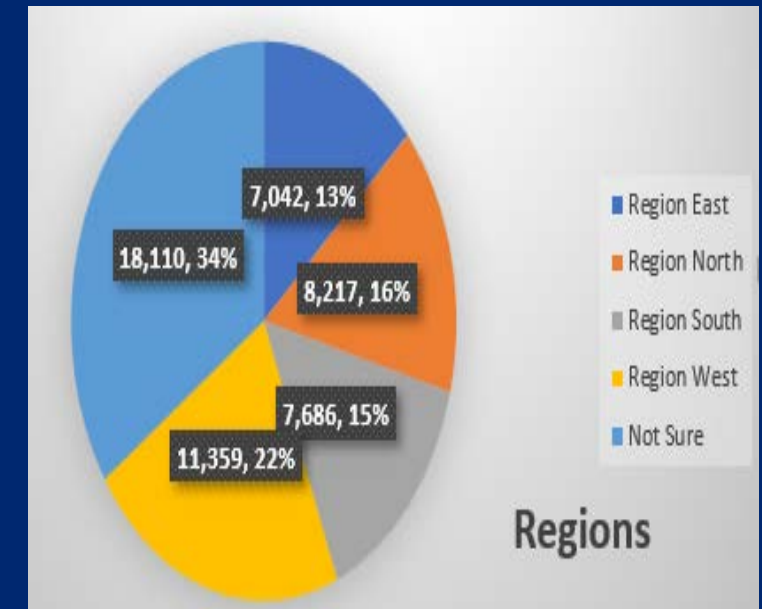
My preference for  
Thanksgiving break is:



My preference for  
Winter break is:



My child(ren) attend(s)  
school(s) in the following  
Region:



# Labor Partners' Input

Meetings held on:

- December 12, 2022
- January 12, 2023

Recommendations:

- Employees appreciate longer breaks throughout the year
- Longer Thanksgiving and Winter breaks may make LAUSD a desirable workplace
- Classified hourly employee pay is not annualized, therefore, a longer summer means a longer stretch of unpaid days

# Academic Benefits of August Start

- Allows for the completion of the Fall term by December so that Spring term starts immediately following the Winter break
- Ending the Fall term and finalizing grades before Winter break provides the opportunity for targeted credit/grade recovery during the break and in preparation for Spring term
- Currently, the Fall term has 18 weeks, and the Spring term has 21 weeks. Starting later than August 14th would create a greater imbalance between Fall and Spring terms
- Students completing high school at the end of the first semester may enroll in college in the second semester

# Academic Benefits of August Start

- Provides more instructional time to prepare for Advanced Placement exams
- Allows additional time for seniors to receive support for college applications and FAFSA completions
- An earlier start of the Fall term supports 4 x 4 schools' PE waiver eligibility



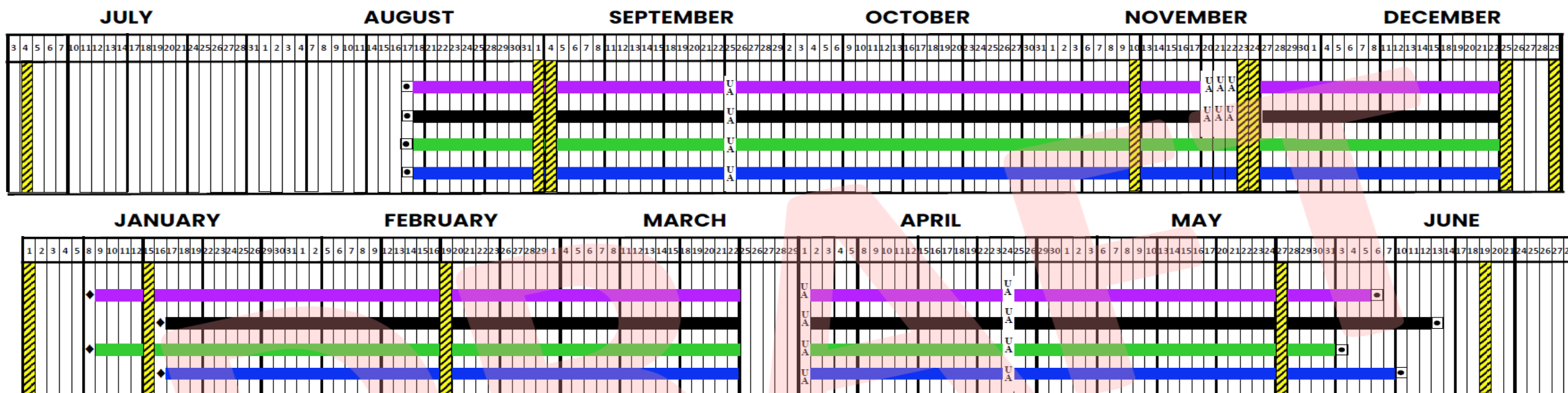
# Calendars at a Glance

	First Day of Instruction	Thanksgiving Break	Winter Break	First Day of Second Semester	Last day of Instruction
2023 – 24	August 18, 2023	1 week	2 weeks	January 8, 2024	June 5, 2024
			3 weeks	January 16, 2024	June 12, 2024
		2 days	2 weeks	January 8, 2024	May 31, 2024
			3 weeks	January 16, 2024	June 7, 2024
2024 – 25	August 16, 2024	1 week	2 weeks	January 6, 2025	June 4, 2025
			3 weeks	January 13, 2025	June 11, 2025
		2 days	2 weeks	January 6, 2025	May 30, 2025
			3 weeks	January 13, 2025	June 6, 2025
2025– 26	August 15, 2025	1 week	2 weeks	January 5, 2026	June 4, 2026
			3 weeks	January 12, 2026	June 11, 2026
		2 days	2 weeks	January 5, 2026	June 1, 2026
			3 weeks	January 12, 2026	June 8, 2026

# 2023-24 Instructional Calendar Options



## LOS ANGELES UNIFIED SCHOOL DISTRICT INSTRUCTIONAL SCHOOL CALENDAR 2023-2024



### Holidays/Unassigned Days:

07/04/2023	Independence Day
08/17/2023	Pupil Free Day
08/18/2023	First Day of Instruction
09/01/2023	Admission Day
09/04/2023	Labor Day
09/25/2023	Unassigned Day
11/10/2023	Veterans Day Observed
11/23 & 24/2023	Thanksgiving
01/15/2024	Dr. Martin Luther King Jr. Birthday
02/19/2024	Presidents' Day
03/25 - 29/2024	Spring Break
04/01/2024	Cesar E. Chavez Birthday Observed
04/24/2024	Armenian Genocide
05/27/2024	Memorial Day
06/19/2024	Juneteenth Holiday

### 2 Weeks Winter 1 Week Thanksgiving

01/08/2024 - 2nd Semester Begins
06/05/2024 - Last Day of Inst.
06/06/2024 - Pupil Free Day
1st Semester - 82 Days
2nd Semester - 98 Days
180 Inst. Days
1st Semester - 18 Weeks (18 for 4X4)
2nd Semester - 21 Weeks
12/25/2023 - 01/05/2024 - Winter Break

### 3 Weeks Winter 1 Week Thanksgiving

01/16/2024 - 2nd Semester Begins
06/12/2024 - Last Day of Inst.
06/13/2024 - Pupil Free Day
1st Semester - 82 Days
2nd Semester - 98 Days
180 Inst. Days
1st Semester - 18 Weeks (18 for 4X4)
2nd Semester - 21 Weeks
12/25/2023 - 01/12/2024 - Winter Break

### 2 Weeks Winter 2 Days Thanksgiving

01/08/2024 - 2nd Semester Begins
05/31/2024 - Last Day of Inst.
06/03/2024 - Pupil Free Day
1st Semester - 85 Days
2nd Semester - 95 Days
180 Inst. Days
1st Semester - 19 Weeks (18 for 4X4)
2nd Semester - 20 Weeks
12/25/2023 - 01/05/2024 - Winter Break

### 3 Weeks Winter 2 Days Thanksgiving

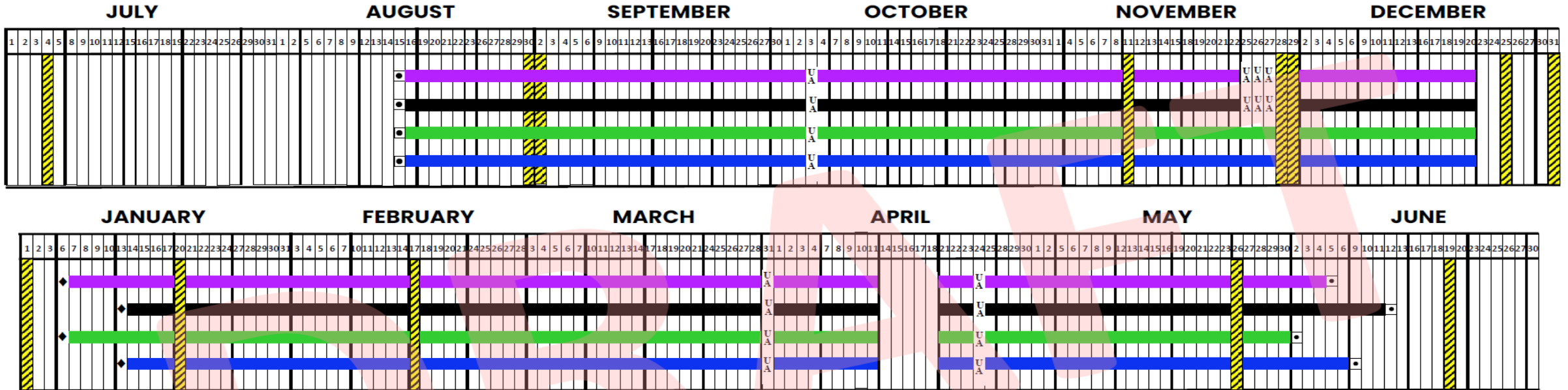
01/16/2024 - 2nd Semester Begins
06/07/2024 - Last Day of Inst.
06/10/2024 - Pupil Free Day
1st Semester - 85 Days
2nd Semester - 95 Day
180 Inst. Days
1st Semester - 19 Weeks (18 for 4X4)
2nd Semester - 20 Weeks
12/25/2023 - 01/12/2024 - Winter Break

# 2024-25 Instructional Calendar Options



LOS ANGELES UNIFIED SCHOOL DISTRICT

## INSTRUCTIONAL SCHOOL CALENDAR 2024-2025



### Holidays/Unassigned Days:

07/04/2024 Independence Day  
 08/15/2024 Pupil Free Day  
 08/16/2024 First Day of Instruction  
 08/30/2024 Admission Day  
 09/02/2024 Labor Day  
 10/03/2024 Unassigned Day  
 11/11/2024 Veterans Day  
 11/28 & 29/2024 Thanksgiving  
 01/20/2025 Dr. Martin Luther King Jr. Birthday  
 02/17/2025 Presidents' Day  
 03/31/2025 Cesar E. Chavez Birthday  
 04/14 - 18/2025 Spring Break  
 04/24/2025 Armenian Genocide  
 05/26/2025 Memorial Day  
 06/19/2025 Juneteenth Holiday

### 2 Weeks Winter 1 Week Thanksgiving

01/06/2025 - 2nd Semester Begins  
 06/04/2025 - Last Day of Inst.  
 06/05/2025 - Pupil Free Day  
 1st Semester - 82 Days  
 2nd Semester - 98 Days  
 180 Inst. Days  
 1st Semester - 18 Weeks (18 for 4X4)  
 2nd Semester - 21 Weeks  
 12/23/2024 - 01/03/2025 - Winter Break

### 3 Weeks Winter 1 Week Thanksgiving

01/13/2025 - 2nd Semester Begins  
 06/11/2025 - Last Day of Inst.  
 06/12/2025 - Pupil Free Day  
 1st Semester - 82 Days  
 2nd Semester - 98 Days  
 180 Inst. Days  
 1st Semester - 18 Weeks (18 for 4X4)  
 2nd Semester - 21 Weeks  
 12/23/2024 - 01/10/2025 - Winter Break

### 2 Weeks Winter 2 Days Thanksgiving

01/06/2025 - 2nd Semester Begins  
 05/30/2025 - Last Day of Inst.  
 06/02/2025 - Pupil Free Day  
 1st Semester - 85 Days  
 2nd Semester - 95 Days  
 180 Inst. Days  
 1st Semester - 19 Weeks (18 for 4X4)  
 2nd Semester - 20 Weeks  
 12/23/2024 - 01/03/2025 - Winter Break

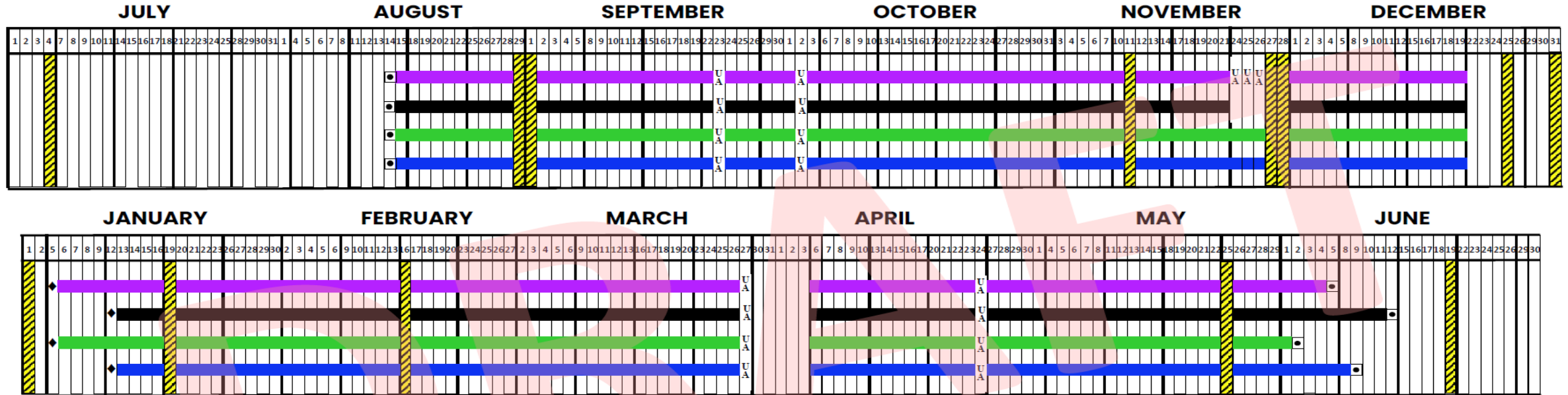
### 3 Weeks Winter 2 Days Thanksgiving

01/13/2025 - 2nd Semester Begins  
 06/06/2025 - Last Day of Inst.  
 06/09/2025 - Pupil Free Day  
 1st Semester - 85 Days  
 2nd Semester - 95 Day  
 180 Inst. Days  
 1st Semester - 19 Weeks (18 for 4X4)  
 2nd Semester - 20 Weeks  
 12/23/2024 - 01/10/2025 - Winter Break

# 2025-26 Instructional Calendar Options



## LOS ANGELES UNIFIED SCHOOL DISTRICT INSTRUCTIONAL SCHOOL CALENDAR 2025-2026



### Holidays/Unassigned Days:

07/04/2025	Independence Day
08/14/2025	Pupil Free Day
08/15/2025	First Day of Instruction
08/29/2025	Admission Day
09/01/2025	Labor Day
09/23/2025	Unassigned Day
10/02/2025	Unassigned Day
11/11/2025	Veterans Day
11/27 & 28/2025	Thanksgiving
01/19/2026	Dr. Martin Luther King Jr. Birthday
02/16/2026	Presidents' Day
03/27/2026	Cesar E. Chavez Birthday Observed
03/30 - 04/03/2026	Spring Break
04/24/2026	Armenian Genocide
05/25/2026	Memorial Day
06/19/2026	Juneteenth Holiday

### 2 Weeks Winter 1 Week Thanksgiving

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1st Semester - 81 Days  
2nd Semester - 99 Days  
180 Inst. Days  
1st Semester - 18 Weeks (18 for 4X4)  
2nd Semester - 21 Weeks  
12/22/2025 - 01/02/2026 - Winter Break

### 3 Weeks Winter 1 Week Thanksgiving

01/12/2026 - 2nd Semester Begins  
06/11/2026 - Last Day of Inst.  
06/12/2026 - Pupil Free Day  
1st Semester - 81 Days  
2nd Semester - 99 Days  
180 Inst. Days  
1st Semester - 18 Weeks (18 for 4X4)  
2nd Semester - 21 Weeks  
12/22/2025 - 01/09/2026 - Winter Break

### 2 Weeks Winter 2 Days Thanksgiving

01/05/2026 - 2nd Semester Begins  
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06/02/2026 - Pupil Free Day  
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180 Inst. Days  
1st Semester - 19 Weeks (18 for 4X4)  
2nd Semester - 21 Weeks  
12/22/2025 - 01/09/2026 - Winter Break

TAB 4



**LAUSD**  
**UNIFIED**

# **Smarter Balanced Assessment & National Assessment for Educational Progress Update and Discussion**

**Committee of the Whole Meeting  
January 24, 2023**



# District Goals

Postsecondary

**70%**

The percentage of students in a graduating 9th–12th grade cohort demonstrating college and career readiness with a “C” or better on University of California/California State University A–G approved courses will increase to 70% by June 2026.

Literacy

**+30<sub>pts</sub>**

In order to build a strong foundation for literacy, move third-grade students, on average, 30 points closer to proficiency on Smarter Balanced Assessment English Language Arts/Literacy from 2022 to 2026.

Numeracy

**+40<sub>pts</sub>**

In order to improve Algebra I pass rates, move students, on average, 40 points closer to proficiency on Smarter Balanced Assessment Mathematics from 2022 to 2026 in Grades 3–5 and 6–8.

Social-  
Emotional/  
Wellness

**+8%**

At each school level, students in elementary, middle school, and high school will demonstrate growth of 8% in each of the social-emotional learning (SEL) competencies of growth mindset, self-efficacy, self-management, and social awareness, by June 2026 as preliminarily measured by the School Experience Survey with full transition to a portfolio rubric to be implemented by the 2023–24 school year.



# 2022 Smarter Balanced Assessment Results – ELA

Districtwide, the average **distance from standard**  
(DFS)\* **declined** 7.2 points compared to 2018-19  
From -19.6 to -26.8

Average DFS **declined** in every grade level except for  
grade eight

Of the student groups reported by the State, one  
showed an **increase** since 2018-19

\*DFS measures how far above or below each student is from the lowest possible  
scale score within Level 3: *Standard Met*



# 2022 Smarter Balanced Assessment Results – Math

Districtwide, the average **distance from standard** (DFS)\*  
**declined** 17.3 points compared to 2018–19  
From 50.6 to 67.9

Average DFS **declined** in every grade level

The percentage of students meeting or exceeding standards  
**declined** for every student group reported by the State

\*DFS measures how far above or below each student is from the lowest possible scale score within Level 3: *Standard Met*



# National Assessment of Educational Progress (NAEP)

NAEP is a nationwide assessment system for reading and math, administered bi-annually to representative sample of grades 4, 8, and 12\*

- 9 point **increase** in grade 8 Reading since 2019 (only large district with an increase)
  - 4 point **decline** in grade 4 math – smaller decline than most urban districts
- No significant change in grade 4 reading and grade 8 math
  - One of only 4 large urban district with no notable decline in math

Actual proficiency remains low

- 28% of 8<sup>th</sup> graders achieved proficiency in reading
- 17% in math



# NAEP Results – Student Groups

*Statistically significant changes since 2019*

Grade 4 Reading	Grade 4 Math
White students (7 point <b>increase</b> ) Non-FRPL students (18 point <b>increase</b> ) Students with disabilities (13 point <b>increase</b> )	Hispanic (7 point <b>decline</b> ) FRPL students (9 point <b>decline</b> ), Non-FRPL students (22 point <b>increase</b> ) Non-SWD (4 point <b>decline</b> )
Grade 8 Reading	Grade 8 Math
Black (17 point <b>increase</b> ) Hispanic (6 point <b>increase</b> ) White (18 point <b>increase</b> ) FRPL students (8 point <b>increase</b> ) Non-FRPL students (18 point <b>increase</b> ) Non-English learners (9 point <b>increase</b> )	Non-FRPL students (25 point <b>increase</b> )

# 2022 ELPAC Results



## Summative ELPAC

Overall participation rate = **96.54%**

- The percentage of students scoring at Performance Level 4 (Well Developed) **increased by 3.31 percentage points** from prior year
- Percentage of students scoring at Performance Level 3 (Moderately Developed) **increased** by 2.46 percentage points.
- When compared to other large California Unified School Districts, **Los Angeles Unified had the largest percentage of students scoring at Performance Level 4.**

## Initial ELPAC

- Overall participation rate = **98.98%**
- Of the 22,947 students assessed, 20,473 (89.22%) were classified as English Learners (EL).

# Effective Practices in Language Arts



- Students **engage in listening, speaking, reading, and writing** daily
- Teachers share content in a **variety** of ways and offer **choices** for students to demonstrate their knowledge.
- Teachers **cultivate classrooms** where **students feel a sense of belonging**
- Students experience **culturally and linguistically relevant learning and incorporate iELD, AEMP, and UDL strategies**
- Teacher teams **analyze and act upon assessment data** to guide instructional planning and personalized learning
- Teachers provide **small group instruction** to accelerate learning

# Effective Practices in Math

- Students **solve real world problems** using Math
- Teachers facilitate **student discussion**
  - Students defend their solution to a real world problem
  - Peers critique other students' solutions
- Teachers emphasize conceptual knowledge development in addition to procedural knowledge
- Teachers share content in a **variety** of ways and offer **choices** for students to demonstrate their knowledge.
- Teacher teams **analyze and act upon assessment data** to guide instructional planning and personalized learning
- Teachers provide **small group instruction** to accelerate learning
- Students experience **culturally and linguistically relevant learning**

# Next Steps

We recognize the urgency in the data and we are:

- Planning **professional development** for all teachers and administrators
- Offering **tutoring and Acceleration Days** to address student needs
- Looking forward to a **common assessment and aligning common curriculum** to plan around the results and personalize learning
- Designing **enrichment experiences** that provide students the background to participate in grade level learning
- **Prioritizing the neediest schools** with additional supports
- Addressing the needs of our most historically marginalized students
- **Individual Acceleration Plan**