

Corning Union High School Special School Board Meeting

DATE January 10, 2023

TYPE OF MEETING:
Special

TIME: 12:31 P.M.

MEMBERS ABSENT:
Todd Henderson
Jim Bingham

PLACE: Corning Union High School
Conference Room

VISITORS:

MEMBERS PRESENT:

Tony Turri
Cody Lamb, Larry Glover

SCHOOL DISTRICT REPRESENTATIVES:

Superintendent, Jared Caylor Caylor, District Superintendent
Diana Davisson, Chief Business Official
Jessica Marquez, Admin. Assistant to the Superintendent

THE CORNING UNION HIGH SCHOOL -

1. CALL TO ORDER: The meeting was called to order at 12:31 p.m. by Larry Glover.

2. PLEDGE OF ALLEGIANCE: Board President, Larry Glover asked the Board and audience to stand for the flag salute.

3. ROLL CALL: Board President, Larry Glover asked for a roll call.

Attendance is as follows:

- Tony Turri
- Cody Lamb
- Larry Glover

4. PUBLIC COMMENT ON STUDY SESSION ITEM: None.

5. STUDY SESSION

5.1 LCAP and LCFF

Superintendent, Jared Caylor shared the following 5 key points and defined the difference between LCFF (main State funding) and other funding (everything else) that is received.

1. LCAP and LCFF Definition and Background
2. State Priorities in the LCAP
3. LCFF “Grants” - How does the state fund us?
4. Key Components of the LCAP
 - a. LCFF Budget Overview for Parents
 - b. Supplement to the Annual Update to the 2021–22 LCAP
 - c. Plan Summary
 - d. Engaging Educational Partners
 - e. Goals and Actions
 - f. Increased or Improved Services for Foster Youth, English Learners, and Low income students
 - g. Action Tables
5. Accountability
 - a. California School Dashboard
 - b. Local Indicators

The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. (emphasis added)

-California Department of Education Website, 2023

Background- LCFF and LCAP

LCFF

- Initiated in 2013-14, replacing previous K-12 finance system in place for approx. 40 years.
- Set targets to increase funding to schools, specifically targeting more funds to Districts with large numbers of high needs students (EL, Low Income, Foster Youth)
- Multi- year implementation, funding goals met in 2018-19
- Key part of Governor Brown’s platform: Local Control of school districts.

Fully funded in 2018 and district received COLAS and increases to LCFF

1. Funding improved
2. Fully funded only increases COLA (back to a COLA environment)

LCAP

The district creates a plan and this doesn’t have to fit state template. 4-5-year window no state testing- state held us accountable. The plan has to describe how districts will use the funding. % of students is referred to as unduplicated count. # of students who fit into categories (EL< LOW Income,

Foster Youth). Board Member Tony Turri asked how many students this was approximately and Superintendent Jared Caylor shared that this is over 80% here and approximately around 90% at the elementary school in Corning.

- Coincided with initiation of LCFF
- Legislature required a level of accountability for Districts with LCFF since they lost control of funding with categorical going away
- This was prior to the state Dashboard, new CAASPP testing
- Describes how the District will utilize LCFF funds for their intended use (supporting high needs students).

STATE Priorities Must be addressed in LCAP

1. Conditions of Learning (Basic Services)
Basic Aid- some local tax base is enough to exceed what allotment is allowed so certain districts don't receive state funding.
2. State Standards- other than salary and benefits the board can decide how they want the district to spend the money following the state priorities.
3. Parental Involvement- required by law
4. Pupil Achievement
5. Pupil Engagement
6. School Climate
7. Course Access
8. Other Pupil Outcomes (Equity, Professional Development)

LCFF GRANTS

BASE

Uniform base grant for each school district and charter school based on the grade span of pupils, i.e. kindergarten through grade 3 (K-3), grades 4-6, grades 7-8, grades 9-12, multiplied by units of average daily attendance (ADA). For school districts, funded ADA is equal to the greater of current or prior year ADA.

SUPPLEMENTAL

Equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English learners (EL), meet income requirements to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).

CONCENTRATION

Equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of targeted pupils exceeding 55 percent of a school district's or charter school's enrollment. The primary drive is low income. Every student receives free lunch and this can be problematic with the challenges to have the free and reduces paperwork turned in. That is how the district is reimbursed and receives the funding.

Superintendent, shared how to locate the information on the CUHSD Website. Initially the intent was to be a short document but found that many had 100 + pages so the state realized this and now there is a budget overview for parents and people can see the total expenditures.

Key Components of LCAP

- LCFF Budget Overview for Parents
- Supplement to the Annual Update to the 2021–22 LCAP
- Plan Summary

Board Member, Tony Torri asked to define co-curricular- Superintendent Jared Caylor shared that this is FFA, Choir, Band and Drill Team. He also shared that the district has board policy that we need to check grades to make sure the student has a 2.0 to perform or attend an event. Board President, Larry Glover shared that this should be partially the teacher's responsibility to check, because coaches do.

Administration has discussed measurement and tracking scores. There was further discussion on whether assessment reflects what teachers are teaching and are if they are teaching to the standards. Teachers are concerned that the outside test doesn't reflect their teaching. Also, teachers change tests so often so it is very hard to compare from year to year.

Board Member, Cody Lamb shared that accountability as the board is important too but we definitely need the data to track in order for the board to allocate where the money should be going. Board Member, Tony Turri shared that although we have some student who are testing below average, we also have some students who are above level. Superintendent, Jared Caylor shared that this is a challenge, now more than ever.

- Engaging Educational Partners
- Goals and Actions
- Increased or Improved Services for Foster Youth, English Learners, and Low-income students
- Action Tables

Supplement to the annual update to the 2021-22 LCAP

- Added for one year to account for lack of updates during the pandemic
- Required District to outline how we used LCFF and one-time federal funding to provide education through the pandemic and moving forward.

Plan Summary

- General Information about the District
- Successes*
 - Supporting families and students in returning to school
 - Addressing learning loss and mental health concerns left over from pandemic
 - Robust academic, CTE, athletic, extracurricular, and co-curricular programs
 - Data System for EL Needs

- Data on student achievement (more than once every four years during state tests)
- Credit and skill remediation
- Math and English supports for incoming 9th graders

Engaging Educational Partners

- CUHS Site Council
- DELAC
- Staff Meetings
- Board Meetings
- Timeline Challenges, Value of Strategic Plan

Goals and Actions (Metrics)

- Goal #1 - Increase the number of students who are prepared for al post-secondary opportunities they choose to pursue.
 - METRICS (Ways we measure our progress)
 - Percentage of Teachers Mis assigned
 - Percentage of Graduates Meeting A-G Requirements
 - Percentage of Students Passing AP Test
 - Percentage of Students Meeting/Exceeding English Standard on 11th grade CAASPP
 - Percentage of Students Meeting/Exceeding Math Standard on 11th grade CAASPP
 - Average Number of CTE Courses Completed per Student
 - Graduation Rate
 - Average Student GPA
 - English Learner Reclassification Rate
 - Percentage of Courses with Sufficient Instructional Materials
- Goal #1 - Increase the number of students who are prepared for al pos-secondary opportunities they choose to pursue.
 - ACTIONS (Services that cost LCFF \$\$\$)
 - Instructional Staff and Professional Development
 - Support Staff
 - Instructional Materials
 - Assessments
 - CTE Equipment, Supplies, and Technology
 - English Learner Instructional Staff
 - English Learner Support Staff
 - Credit Recovery and Remediation
 - Implementing and Monitoring State Standards
 - Technology, Equipment and, Services

- Goal #2 - Create a safe and well-maintained learning environment that promotes respect and responsibility among students.
 - METRICS (Ways we measure our progress)
 - Average Daily Attendance Percentage
 - Percentage of Students that are Chronically Absent
 - Total Suspensions
 - Annual Facilities Inspection Tool Report
 - Expulsion Rate
- Goal #2 - Create a safe and well-maintained learning environment that promotes respect and responsibility among students.
 - ACTIONS (Services that cost LCFF \$\$\$)
 - Opportunities for Parent Involvement
 - Varied Course Offerings
 - Monitor and Intervene in Student Attendance
 - Academic and Behavioral Support Programs and Services
 - Student Transportation
 - Student Food Services
 - Attendance Goals for Students w/ Disabilities
 - Outside Agency Support
 - Academic Support Staff and Programs
 - Maintenance of Facilities
 - Utilities
 - Master Facilities Planning

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

Required Descriptions- Examples Shared

Action Tables

The following information displayed:

Goal

Action #

Action Title

Contributing to increased or improved services

Scope

Unduplicated Student Groups

Location

Planned Expenditures for Contributing Actions (LCFF Funds)

Planned Percentage of Improved Services (%)

Accountability- California Dashboard and Local Indicators

1. Visit California School Dashboard
2. Review CUHSD Data for 2021-22

Due to the Covid-19 pandemic, state law allows the 20222 Dashboard to only display the most current year of data. Items include:

- Suspension Rate
- English Learner Progress
- Graduation Rate
- College/Career
- English Language Arts
- Mathematics
- Basics: Teachers, Instructional Materials, Facilities
- Implementation of Academic Standards
- Parent and Family Engagement
- Local Climate Survey
- Access to Broad Course of Study

Break 1:50-2:00

Chief Business Official, Diana Davisson share the following:

The principal role of funds is to demonstrate fiscal accountability. The financial transactions of LEAs are separated into various funds in order to permit administrators to ensure, and report on, compliance with the laws and regulations that affect LEAs.

- Basics
- Definitions
- Funds
- Expenses

Board Member, Tony Turri asked for an example and CBO, Diana Davisson shared that the audit right now needs to see the bank statement match escape financial system, therefore an audit adjustment is necessary. Superintendent, Jared Caylor shared that basically, we cannot move forward until we balance. Board Member, Tony Turri asked if this was a result of something entered wrong and Diana confirmed, yes or changed mind and used \$ differently. All journal entries are used as back up and these audits are yearly.

What do audits look like:

Certain points are reviewed especially high theft areas such as ASB.

- Records
- ASB
- LCAP
- AP
- Payroll

There has been a lot of turnover with the auditors. They have struggles and we have had to request a delay because of them.

Financial Records are submitted to the county office of education 4 times per year

1. Adopted Budget- over estimate, come in low, forms sent to all departments, LCFF calculator is used and governor's budget
2. 1st Interim- 7/1-10/31 due December 15th to TCDE (this is when the district makes most changes)
3. 2nd Interim- 7/1-1/31 due March 17th (minimal changes made example a new grant received)
4. Unaudited Actuals- Closing of the books and all revenue has been received. June 30th is the last time for any expenses. This is a long process. Board Member, Cody asked if we close to the office in order to get this done and CBO, Diana Davisson shared that we don't close. District staff have different schedules but she and others work 12 months.

Budget Process

Collect Data

Enter expenses and revenues into budget model

Balance the budget

Upload budget into the SACS system

Board Member, Tony Torri asked if the budgets from departments are itemized. CBO, Diana Davisson shared that some are and some are not. Usually, the educational departments are but a department such as maintenance, might not be. Superintendent, Jared Caylor shared that the process is this information goes to the Administrator first for review and then it goes forward for approval in the financial system by Admin, Diana and Jared. There are some cases when items are requested and then never purchased. Board Member, Tony Turri asked if these funds were rolled back into the general fund. CBO, Diana Davisson shared, yes that is correct and she also sends emails to the department heads to communicate with them. Many districts are funded differently based on ADA.

Definitions

Average Daily Attendance (ADA) – total days of student attendance divided by the total days of instruction.

Enrollment- the number of people enrolled at school.

Fund Balance- the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources.

General Fund- the main operating fund of the LEA. It is used to account for all activities not accounted for in another fund.

Maintenance of Effort (MORE) – the rule requires that that LEA spend the same or more in the test year as it did in its comparison year.

Other Post Employment Benefits (OPEB) benefits that are paid in the period after employment and that are provided separately from a pension plan as well as healthcare benefits paid in the period after employment regardless of the manner in which they are provided.

Restricted Funds- money whose uses is restricted by legal requirement or by the donor.

Board President, Larry Glover shared that the district was looking into putting some money into that at some point.

Special Education Local Plan Area (SELPA)- All school districts and county school offices were mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children's residing within the region boundaries. Each region, SELPA developed a local plan describing how it would provide special education services.

Superintendent, Jared Caylor attends monthly SELPA meetings and Special Ed impacts the district quite a bit. This is a board and follows the brown act laws. All of the Superintendents sit on this board.

Funds

01 General Fund- contains restricted and unrestricted resources include lottery, special ed, title , CTE, transportation, maintenance and ESSER/COVID.

08 ASB- Associated Student Body new law requires the district to have fiduciary oversight of the account.

11 Adult Ed- Evening courses provided at Centennial for adults working towards earning their GED.

13 Café- Restricted funds – They are fully funded and self-sustained with no contributed from the general fund. do very well. Board Member, Tony Turri asked how. Superintendent, Jared Caylor shared some key factors: closed campus, good food, keeping cost down and students love the food. There was discussion how the food is free but the district is reimbursed for the foods by the State. Board Member, Cody Lamb asked if Kirkwood was the only school that the district has an MOU with for food services. Superintendent, Jared Caylor shared, yes, they are the only district.

14 Deferred Maintenance – This is used separately for revenues that are restricted or committed for deferred maintenance purposes. The general funds transfers money to the fund each year. Currently, the transfer amount is \$300,000. This used to be funded by categorical and once the money is moved, it is like moved for good and having an ending fund balance in this separate account.

15 Bus Replacement- 22/23 year will be the first year of contributing to this fund. Funds will come from the general fund.

19 Ranch- Does well and used for scholarships- Board Member Tony Turri asked if the ranch fund will be adjusted if it runs low and Superintendent, Jared Caylor shared that no, the general fund will pick up the difference. Everything has been paid with grant funding so this should not be a concern at this time.

21 Building- Bond

25 Capital Facilities- Developer feeds

35 County School Facility Newly awarded OPSC Modernization SAV funds is in this fund

73 Foundation- Mainly scholarship account and managed by Stifel

Additional funds the district has but are not listed is 51 bond interest and redemption

Expenses

Certificated Salaries 31.14% \$5,756,711

Classified Salaries 14.36 \$2,655,767

Management Salaries 5.52% \$1,019,785

The percentages total 51% are of the total 2022-23 budget

Note: Salaries mentioned on the slide are fund 01 only

5 million in total Reserve is 2.2 million

Special Ed includes \$10,0000 to the SELPA for their bus purchase fund. Currently, board minimum is 12% . Board has set this amount and it can be changed. The state requirement is 4%

Benefits

District Contribution – the district contributes up to \$13,200/ employee

STRS- Retirement 91.1%

\$1,855,033

PERS

25.370%

\$724,682

Special Ed includes \$10,0000 to the SELPA for their bus purchase fund. Currently, board minimum is 12%

QZAB Solar debt balance as of 12/30/22 \$1,918,563.44 . If the district should want to pay off the long-term debt earl, we could incur an early payoff penalty. It is not advantageous to do so.

Superintendent, Jared Caylor shared the governor's budget which was just released:

8.13% COLA with state deficit 22.5 billion dollars, no one time money and other cuts in the state budget (other than education)

Governors May Revise- Adjust \$

Build a budget

MYP

2 years (this year +2)

ADA enrollment (incoming classes and outgoing classes)

Outyears salary/benefits (already in there, just need to adjust)

Board President, Larry Glover asked when enrollment projections fall under 1000.
Superintendent, Jared Caylor shared 1066 is next year's projection (districtwide).

6. **ADJOURNMENT:** A motion was made by Cody Lamb and seconded by Tony Turri
to adjourn the meeting at 3:13 p.m.

Approved

Larry Glover, President

Jim Bingham, Clerk



Local Control Accountability Plan

CUHSD Governing Board Workshop
January 10, 2023

● TODAY'S MAIN IDEAS

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(emphasis added)

-California Department of Education Website, 2023

● BACKGROUND - LCFF AND LCAP

○ LOCAL CONTROL FUNDING FORMULA

- Initiated in 2013-14, replacing previous K-12 finance system in place for approx 40 years
- Set targets to increase funding to schools, specifically designating more funds to Districts with large numbers of high needs students (EL, Low Income, Foster Youth)
- Multi-year implementation, funding goals met in 2018-19
- Key part of Governor Brown's platform: Local Control of school districts (not a priority for Governor Newsom)

LOCAL CONTROL ACCOUNTABILITY PLAN

- Coincided with initiation of the LCFF
- Legislature required a level of accountability for Districts w/ LCFF since they lost control of funding with categoricals going away
- This was prior to the state Dashboard, new CAASPP testing
- Describes how the District will utilize LCFF funds for their intended use (supporting high needs students)

- STATE PRIORITIES - Must be addressed in LCAP

1. Conditions of Learning (Basic Services)
2. State Standards
3. Parental Involvement
4. Pupil Achievement
5. Pupil Engagement
6. School Climate
7. Course Access
8. Other Pupil Outcomes (Equity, Professional Development)

● LCFF “Grants”

○ **BASE**

Uniform base grant for each school district and charter school based on the grade span of pupils, i.e. kindergarten through grade 3 (K-3), grades 4-6, grades 7-8, grades 9-12, multiplied by units of average daily attendance (ADA). For school districts, funded ADA is equal to the greater of current or prior year ADA.

SUPPLEMENTAL

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CONCENTRATION

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KEY COMPONENTS of LCAP

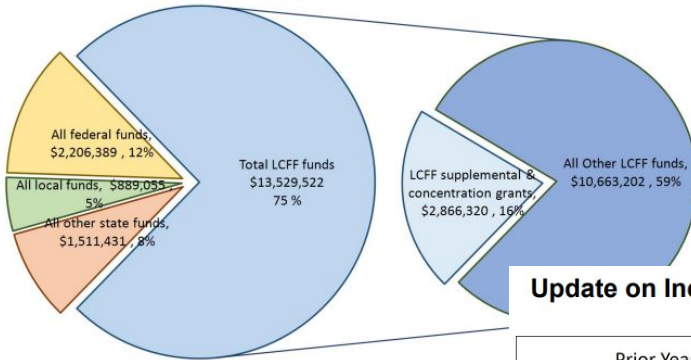


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LCFF BUDGET OVERVIEW FOR PARENTS (BOP)

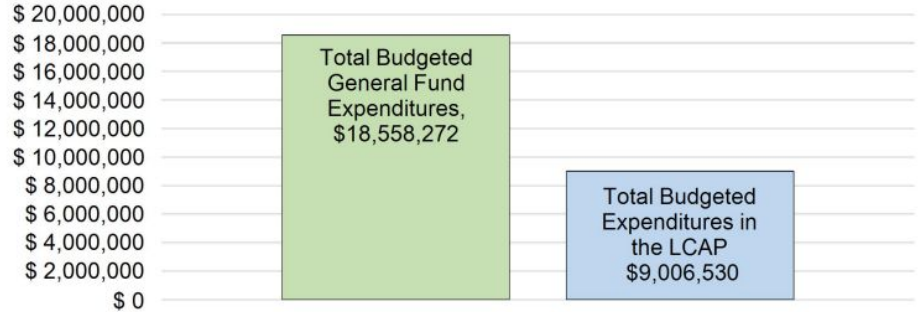
Budget Overview for the 2022-23 School Year

Projected Revenue by Fund Source



This chart shows the total general purpose revenue Coming Union High School District coming year from all sources.

Budgeted Expenditures in the LCAP



Update on Increased or Improved Services for High Needs Students in 2021-22

Prior Year Expenditures: Increased or Improved Services for High Needs Students



This chart compares what Coming Union High School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Coming Union High School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

Coming Union High School District plans to spend for 2022-23. It planned actions and services in the LCAP.

● SUPPLEMENT TO THE ANNUAL UPDATE TO THE 2021-22 LCAP

- Added for one year to account for lack of updates during the pandemic
- Required District to outline how we used LCFF and one time federal funding to provide education through the pandemic and moving forward.

● PLAN SUMMARY

- General Information about the District
- Successes*
 - Supporting families and students in returning to school
 - Addressing learning loss and mental health concerns left over from pandemic
 - Robust academic, CTE, athletic, extracurricular, and co-curricular programs
 - Data System for EL
- Needs*
 - Data on student achievement (more than once every four years during state tests)
 - Credit and skill remediation
 - Math and English supports for incoming 9th graders



● ENGAGING EDUCATIONAL PARTNERS*

- CUHS Site Council
- DELAC
- Staff Meetings
- Board Meetings
- Timeline Challenges, Value of Strategic Plan

● GOALS AND ACTIONS (and Metrics)*

- Goal #1 - Increase the number of students who are prepared for all post secondary opportunities they choose to pursue.
 - METRICS (Ways we measure our progress)
 - Percentage of Teachers Misassigned
 - Percentage of Graduates Meeting A-G Requirements
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● GOALS AND ACTIONS (and Metrics)*

- Goal #1 - Increase the number of students who are prepared for all post secondary opportunities they choose to pursue.
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 - Instructional Staff and Professional Development
 - Support Staff
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 - Assessments
 - CTE Equipment, Supplies, and Technology
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 - English Learner Support Staff
 - Credit Recovery and Remediation
 - Implementing and Monitoring State Standards
 - Technology, Equipment and, Services

● GOALS AND ACTIONS (and Metrics)*

- Goal #2 - Create a safe and well-maintained learning environment that promotes respect and responsibility among students.
 - METRICS (Ways we measure our progress)
 - Average Daily Attendance Percentage
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 - Annual Facilities Inspection Tool Report
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● GOALS AND ACTIONS (and Metrics)*

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 - Attendance Goals for Students w/ Disabilities
 - Outside Agency Support
 - Academic Support Staff and Programs
 - Maintenance of Facilities
 - Utilities
 - Master Facilities Planning

INCREASED OR IMPROVED SERVICES FOR FOSTER YOUTH, ENGLISH LEARNERS, AND LOW-INCOME STUDENTS

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2022-23]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
2,866,320	294,602

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
26.34%	0.00%	\$0.00	26.34%

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Goal 1 Action 5 - CTE Equipment, Supplies, and Technology - To provide the necessary materials for all students to take high quality CTE courses that will prepare them for career or training programs after high school. These services are principally directed and are an effective use of funds, targeting our low-income and all students in meeting goals in the state priority areas, 2, 4, 7, and 8 through the continuation of successful evidence-based programs, maintaining college and career preparation programs for students, participation of college and career events to include workshops, guest speakers, and high quality CTE programs., and to provide opportunities for age-appropriate work experience opportunities.

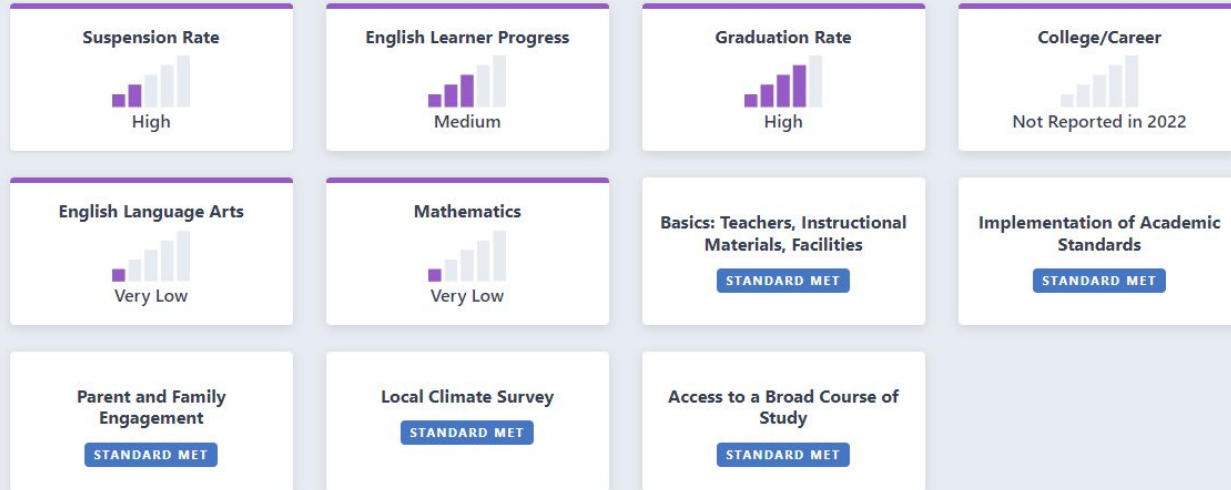
ACTION TABLES

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.9	English Learner Support Staff	Yes	Limited to Unduplicated Student Group(s)	English Learners		\$239,665.00	
1	1.10	Credit Recovery and Remediation	Yes	LEA-wide	English Learners Foster Youth Low Income		\$465,002.00	
1	1.11	Implementing and Monitoring State Standards	Yes	LEA-wide	English Learners Foster Youth Low Income		\$64,231.00	
1	1.12	Technology Equipment, Supplies, and Services	Yes	LEA-wide	English Learners Foster Youth Low Income		\$398,011.00	
2	2.1	Opportunities for parental involvement	Yes	LEA-wide	English Learners Foster Youth Low Income		\$20,338.00	
2	2.2	Varied course offerings	Yes	LEA-wide	English Learners Foster Youth Low Income		\$367,032.00	
2	2.3	Monitor and intervene in student attendance	Yes	LEA-wide	English Learners Foster Youth Low Income		\$116,079.00	
2	2.4	Academic and behavioral support programs and services	Yes	LEA-wide	English Learners Foster Youth Low Income		\$215,238.00	
2	2.5	Student transportation	Yes	LEA-wide	English Learners Foster Youth Low Income		\$374,754.00	
2	2.8	Outside agency support	Yes	LEA-wide	English Learners Foster Youth Low Income		\$86,000.00	
2	2.9	Academic support staff and programs	Yes	LEA-wide	English Learners Foster Youth Low Income		\$65,790.00	

● ACCOUNTABILITY - CALIFORNIA DASHBOARD & LOCAL INDICATORS

1. Visit California School Dashboard [Website](#)
2. Review CUHSD Data for 2021-22

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Information regarding this year's Dashboard data is available within the [Dashboard Communications Toolkit](#).



Purple Boxes =
State Data on
Accountability



Other Boxes =
Local
Indicators,
Board
Approved





That's It!
QUESTIONS?



BUDGET 101

Course

Board
member
workshop
Jan. 10

Today's objectives



Basics

General budgeting
information

Definitions

Key terms, definitions
and acronyms



Funds

fiscal and accounting
entity with a self-
balancing set of accounts
recording cash and other
financial resources

Expenses

Common expenses and
projected cost for
22.23



01

Basics

Introduction

California Education Code Section 41010 requires that school districts use accounting systems to record their financial affairs that comply with the definitions, instructions and procedures published in the California School Accounting Manual (CSAM).

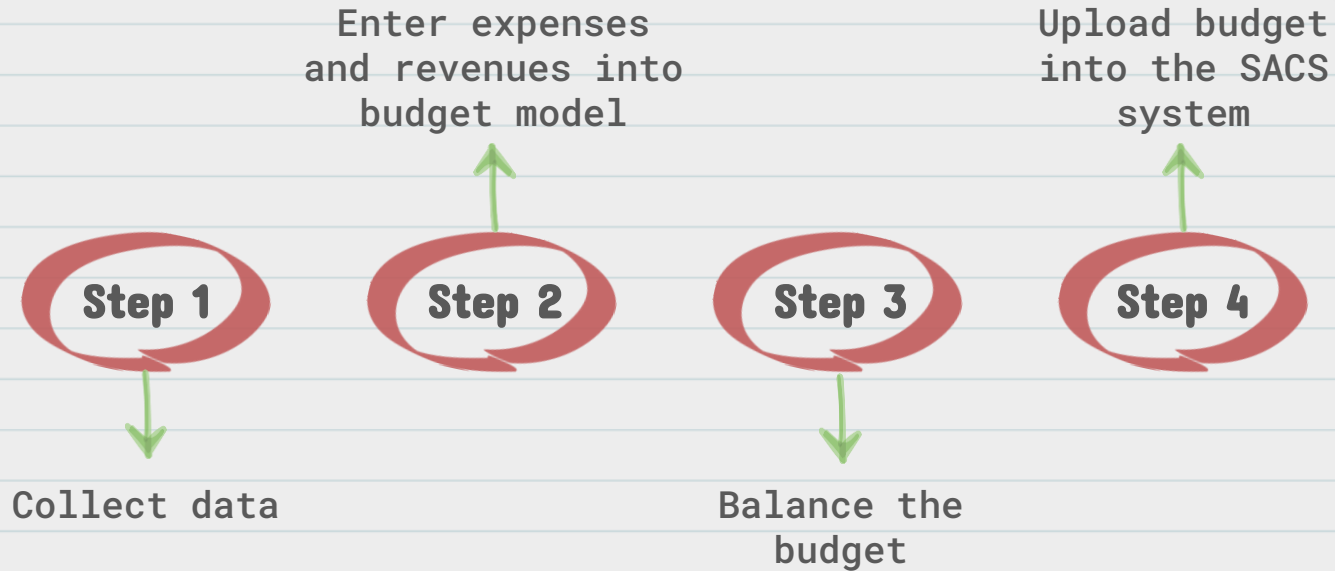


Financial records are submitted to the county office of education 4 times a year.

- Adopted Budget
- First Interim
- Second Interim
- Unaudited Actuals



Budget Process



A spiral-bound notebook with a white page, a red border, and a green background. The notebook has a yellow sticky note and a pink sticky note on the left side. The page is titled '02 Definitions'.

02

Definitions

Definitions



**and Commonly used
accronyms**

- **Average Daily Attendance (ADA):** total days of student attendance divided by the total days of instruction
- **Enrollment:** the number of people enrolled at a school.
- **Fund Balance:** the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources.
- **General Fund:** the main operating fund of the LEA. It is used to account for all activities not accounted for in another fund.

Definitions Continued...



**and Commonly used
acronyms**

- **Maintenance of Effort (MOE):** the rule requires that the LEA spend the same or more in the test year as it did in its comparison year. This comparison year is the year in which the LEA last met the MOE test. MOE is specific to Special Ed.
- **Other Post Employment Benefits (OPEB):** Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided.
- **Restricted Funds:** money whose use is restricted by legal requirement or by the donor.

Definitions Continued...



**and Commonly used
accronyms**

- Special Education Local Plan Area (SELPA): all school districts and county school offices were mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services.



03

Funds

CUHSD Funds

01 General Fund

Contains restricted &
unrestricted
resources



08 ASB

Associated Student
Body

11 Adult Ed



13 Cafeteria



Restricted funds

14 Deferred Maintenance



CUHS Funds

**15 Bus
Replacement**

**19 Ranch
Scholarship**



21 Building



**25 Capital
Facilities**

**35 County
School
Facility**



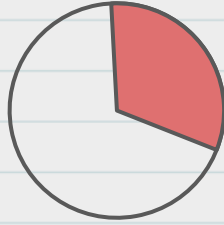
73 Foundation





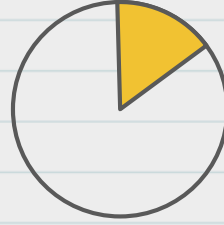
04

Expenses



31.14%

Certificated
Salaries



14.36%

Classified
Salaries



5.52%

Management
Salaries

Benefits

24.69% =
\$4,586,079



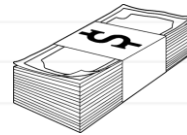
District Contribution

The district contributes upto \$13,200/employee



STRS - State Teachers Retirement System

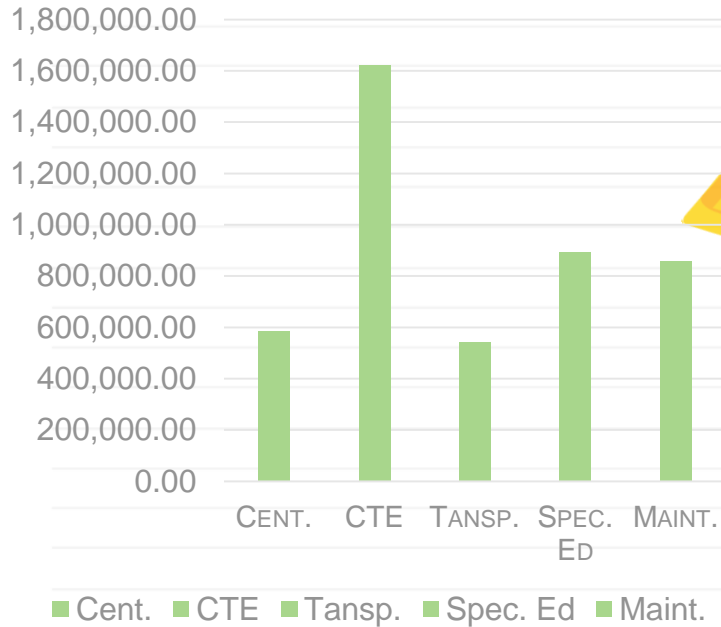
19.1% =
\$1,855,033



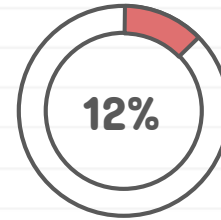
PERS - Public Employee's Retirement System

25.370% =
\$724,682

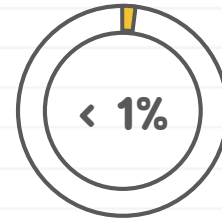
Did you know...




General Fund
contributions to
resources. Total
contributions
equals
\$4,946,465



Reserve for
Economic
Uncertainties
\$2,207,887



OPEB annual
costs \$140,499



\$1,918,563.44

**QZAB Solar debt
balance as of
12/30/22**