Cecilia A. Massetti, Ed.D.
Superintendent of Schools

Agenda Item 9.3

Board of Education Action Item
December 15, 2020

Topic:
Consideration of Proposed 2020-2021 Budget Overview for Parents (BOP) for Madera County Superintendent of Schools (MCSOS) [Approve BOP for MCSOS]

Background:
The attached is the proposed Budget Overview for Parents for the 2020-2021 school year. The Madera County Board of Education annually approves school budget.

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding – called "supplemental and concentration" grants – to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Financial Impact:
Outlined on attachment.

Resource:
Hugo Sanchez
Program Director,
Career Technical & Alternative Education Services

Frederick Cogan
Executive Director,
Career & Alternative Education Services

Jessica Drake
Executive Director
Student Programs and Services

Recommendation:
Acceptance of the Budget Overview for Parents as presented.

Local Control Funding Formula (LCFF) Budget Overview for Parents Template

Developed by the California Department of Education, September 2020

LCFF Budget Overview for Parents Data Entry Instructions

These instructions are for the completion of the Local Control Funding Formula (LCFF) Budget Overview for Parents.
Notice that there are 5 five tabs along the bottom of the workbook titled: ‘Title Page’, ‘Instructions’, ‘Data Input’, ‘Narrative Responses’, and ‘Template’. The local educational agency (LEA) will enter its data in the ‘Data Input’ tab and then respond to the available prompts in the ‘Narrative Responses’ tab; please note that certain prompts in the 'Narrative Responses' tab are conditional. This information will automatically populate the ‘Template’ pages of the Budget Overview for Parents with the information. The tabs ‘Title Page’, ‘Instructions’, ‘Data Input’, and ‘Narrative Responses’ are “inward facing” and are intended for use by LEA personnel. The information contained in the ‘Template’ tab will be “outward facing”, or the information that will be available to the LEA’s parents and stakeholders. To start, ensure that you are on the ‘Data Input’ worksheet by clicking on the ‘Data Input’ in the lower left hand side.

***NOTE: The "High Needs Students" referred to below are Unduplicated Students for LCFF funding purposes.**

Data Input Tab Instructions

LEA Information (rows 1-3)

The LEA must enter the LEA name, county district school (CDS) code, and LEA contact information (name, phone number and email address) in the corresponding blue boxes.

For the 2020–21 Budget Overview for Parents, the dates for the Current School Year (2020–21) and the Prior School Year (2019–2020) have been prepopulated.

Projected General Fund Revenue for the 2020–21 School Year

All amounts should be entered in the gray boxes adjacent to the corresponding amount title. The amounts for the 2020–21 school year must reflect budget information available at the time of the first interim report.

•Total LCFF funds (row 9): This amount is the total amount of LCFF funding (including supplemental & concentration grants) the LEA estimates it will receive pursuant to California *Education Code* (*EC*) sections 2574 (for county offices of education) and 42238.02 (for school districts and charter schools), as of the date of the first interim report for 2020. This amount is the amount indicated in the Standardized Account Code Structure (SACS) First Interim Fund Form 01, Column D, row A.1 (LCFF Sources).

•LCFF supplemental & concentration grants (row 10): This amount is the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of low income, foster youth, and English learner students as determined pursuant to *California Code of Regulations* , Title 5 (5 *CCR*) Section 15496(a)(5), pursuant to *EC* sections 2574 and 42238.02, as applicable for the 2020–21 school year.

•All other state funds (row 12): This amount is the total amount of other state funds (do not include including LCFF funds) the LEA estimates it will receive.

•All local funds (row 13): This amount is the total amount of local funds and entitlements the LEA estimates it will receive.

•Total federal funds (row 14): This amount is the total amount of federal funds (including all Every Student Succeeds Act Title funds and Coronavirus Aid, Relief, and Economic Security [CARES] funds) the LEA estimates it will receive.

•Federal Coronavirus Aid, Relief, and Economic Security (CARES) funds (row 16): Of the amount of federal funds reported on line 14, provide the amount attributable to federal funds allocated to the LEA under the federal CARES Act (Public Law 116-136). CARES Act funds include the Elementary and Secondary School Emergency Relief (ESSER) Funds and Learning Loss Mitigation (LLM) Funds; LLM Funds include both Coronavirus Relief (CR) Funds and Governor's Emergency Education Relief (GEER) Funds.

The total of the General Fund Revenue should equal the amount indicated in the SACS First Interim Fund Form 01, Column D, row A.5 (Total Revenues).

Total Budgeted Expenditures for the 2020–21 School Year

The amounts for the 2020–21 school year must reflect budget information available at the time of the first interim report.

•Total Budgeted General Fund Expenditures (row 19): This amount is the LEA's total budgeted General Fund expenditures for the 2020–21 school year as indicated on SACS First Interim Fund Form 01, Column D, Row B.9 (Total Expenditures). The General Fund is the main operating fund of the LEA and accounts for all activities not accounted for in another fund. All activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. For further information please refer to the California School Accounting Manual (http://www.cde.ca.gov/fg/ac/sa/). (Note: For some charter schools that follow governmental fund accounting, this amount is the total budgeted expenditures in the Charter Schools Special Revenue Fund. For charter schools that follow the not-for-profit accounting model, this amount is total budgeted expenses, such as those budgeted in the Charter Schools Enterprise Fund.)

•Total Budgeted Expenditures in the Learning Continuity and Attendance Plan (Learning Continuity Plan) (row 20): This is the total amount of budgeted expenditures associated with the actions included in the Learning Continuity Plan.

•Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan (row 21): This is the total amount of the budgeted expenditures, from all fund sources, associated with the actions included in the Learning Continuity Plan that are identified as contributing to the increased or improved services for high needs students pursuant to *EC* Section 42238.07.

Expenditures for High Needs Students in the 2019–2020 School Year

•Total Budgeted Expenditures for High Needs Students in the Local Control and Accountability Plan (LCAP) (row 24): This amount is the total of the budgeted expenditures, from all fund sources, in the planned actions and services included in the 2019–2020 LCAP that are identified as contributing to the increased or improved services for high needs students pursuant to *EC* Section 42238.07 for the current school year.

•Actual Expenditures for High Needs Students in the LCAP (row 25): This is the total of the estimated actual expenditures, from all fund sources, in the actions and services included in the 2019–2020 LCAP that are identified as contributing to the increased or improved services for high needs students pursuant to *EC* Section 42238.07.

Narrative Responses Tab Instructions

The LEA's response for each prompt is limited to 75 words. Double click on the applicable cell to respond to the required prompt(s). Please note that certain prompts are conditional, based on the data provided in the 'Data Input' tab.

•Brief description for General Fund Expenditures (row 3): Briefly describe any of the General Fund Budget Expenditures for the 2020–21 school year that are not included in the Learning Continuity Plan.

•Brief description for High Needs Students (row 4): If the amount on line 21 ('Data Input' tab) is less than the amount on line 10 ('Data Input' tab), a prompt will appear and the LEA must provide a brief description of the additional actions it is taking to meet its requirement to increase or improve services for high needs students.

Note: If no prompt appears, the LEA is not required to supply a description.

Note: It may be necessary to adjust the row height to display the entire prompt.

•Brief description for actual expenditures for high needs students (row 5): If the amount in line 24 ('Data Input' tab) is greater than the amount in line 25 ('Data Input' tab), a prompt will appear and the LEA must provide a brief description of how the difference impacted the actions and services and overall increased or improved services for high needs students in the 2019–2020 fiscal year pursuant to *EC* Section 42238.07.

Note: If no prompt appears, the LEA is not required to supply a description.

Note: It may be necessary to adjust the row height to display the entire prompt.

LCFF Budget Overview for Parents: Data Input

Local Educational Agency (LEA) name:	Madera County Superintendent of Schools
CDS code:	20102070000000
LEA contact information:	Hugo Sanchez
Current School Year:	2020-2021
Prior School Year	2019-2020

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2020-2021 School Year	**Amount**
Total LCFF funds	$ 12,920,909
LCFF supplemental & concentration grants	$ 596,208
All other state funds	$ 10,840,634
All local funds	$ 11,267,708
Total federal funds	$ 10,196,160
Federal CARES funds	$ 1,468,781
Total Projected Revenue	$ 45,225,411

Total Budgeted Expenditures for the 2020-2021 School Year	**Amount**
Total Budgeted General Fund Expenditures	$ 41,684,348
Total Budgeted Expenditures in the Learning Continuity Plan	$ 443,106
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	$ 112,114
Expenditures not in the Learning Continuity Plan	$ 41,241,242

Expenditures for High Needs Students in the 2019-2020 School Year	**Amount**
Total Budgeted Expenditures for High Needs Students in the LCAP	$ 1,111,738
Actual Expenditures for High Needs Students in LCAP	$ 966,868

Not for Inclusion with the Template

LCFF Budget Overview for Parents: Narrative Responses

LCFF Budget Overview for Parents Narrative Responses Sheet

Required Prompt(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Learning Continuity Plan.	Total GF Budget is $45,225,411 and of the total, $44,782,305 is not included (Restricted - $33,219,040; Special Education - $26,937,126; $ESSA-COE & Special Ed $369,644; STRS On-Behalf $916,720) due to restricted programs county offices operate on a county-wide or regional basis. General operations of Human Resources, Info.Services, Business Services, Operations/Facilities and General Administration total $9,734,037 and are also not included.
The amount budgeted to increase or improve services for high needs students in the 2020-2021 Learning Continuity Plan is less than the projected revenue of LCFF supplemental and concentration grants for 2020-2021. Provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.	The 20-21 LCP includes services and $ amounts for Special Ed students for which Supplemental and Concentration funds were not used to support, it also did not include the cost of the additional counselors, teachers or school pscycolgist to support high needs students. The main focus of the LCP was to address the distance learning needs for all unduplicated students. The focus of LCP also included additional technology including both hardware and software. Staff also received specialized professional development and materials, such as the Distance Learning Playbook (training and support book material), to support students during the COVID distance learning period. All Endeavor/Voyager teachers and support staff received additional professional development to support the social-emotional needs of unduplicated learners, families and themselves.
The total actual expenditures for actions and services to increase or improve services for high needs students in 2019-2020 is less than the total budgeted expenditures for those planned actions and services. Briefly describe how this difference impacted the actions and services and the overall increased or improved services for high needs students in 2019-2020.	Late fiscal changes due to a Federal Program Monitoring (FPM) audit created a budget surplus due to a recommendation about funding usage of approximately $144,870. This change occurred in late May, which was during the initial COVID-19 pandemic Distance Learning period. Because of this, MCSOS Endeavor/Voyager administration did not have sufficient time to redirect funds accordingly, however, it is important to note that all actions and services were still delivered to all unduplicated students during school year 2019-202.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Madera County Superintendent of Schools

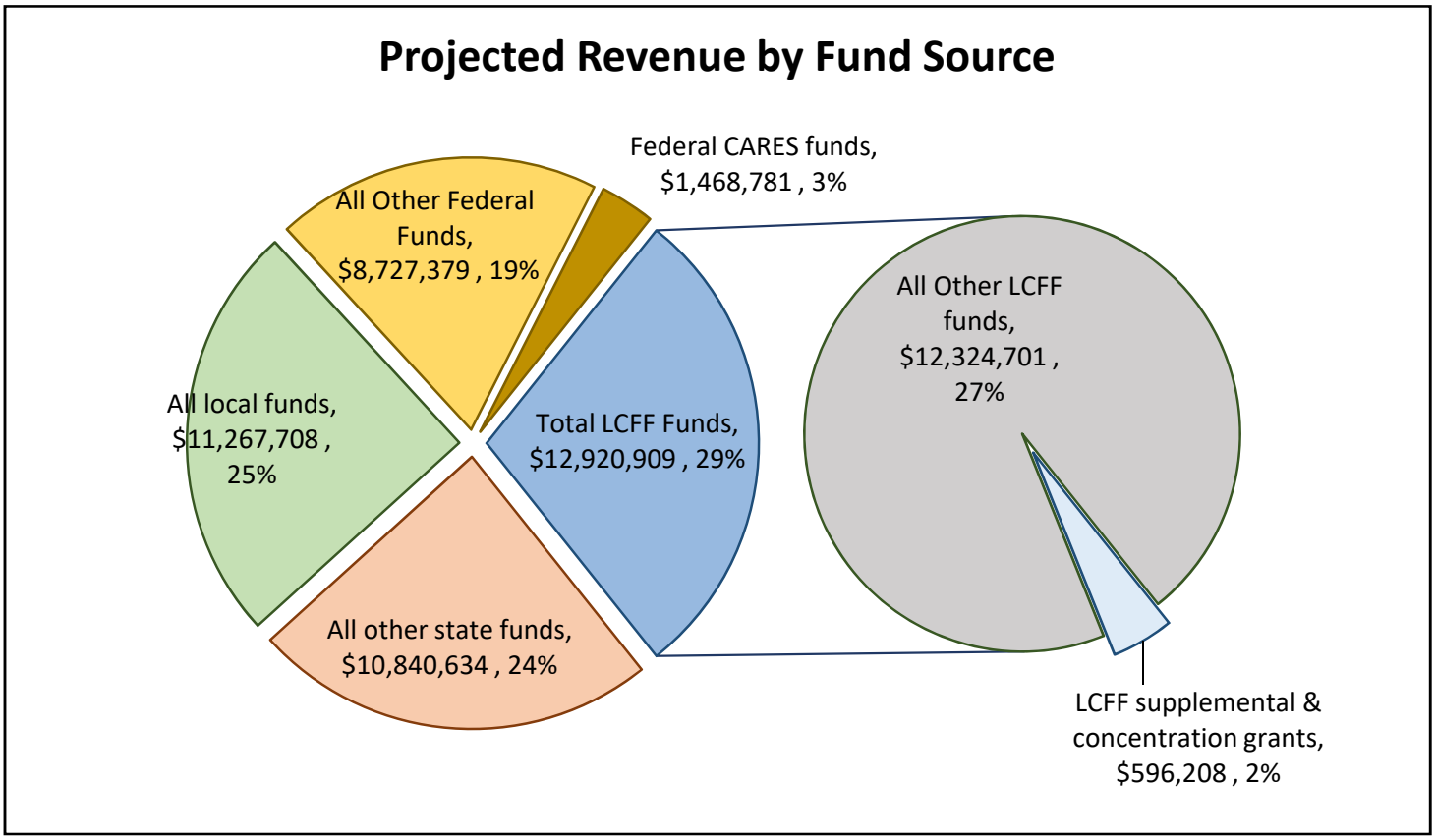
CDS Code: 20102070000000

School Year: 2020-2021

LEA contact information: Hugo Sanchez

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2020-2021 School Year

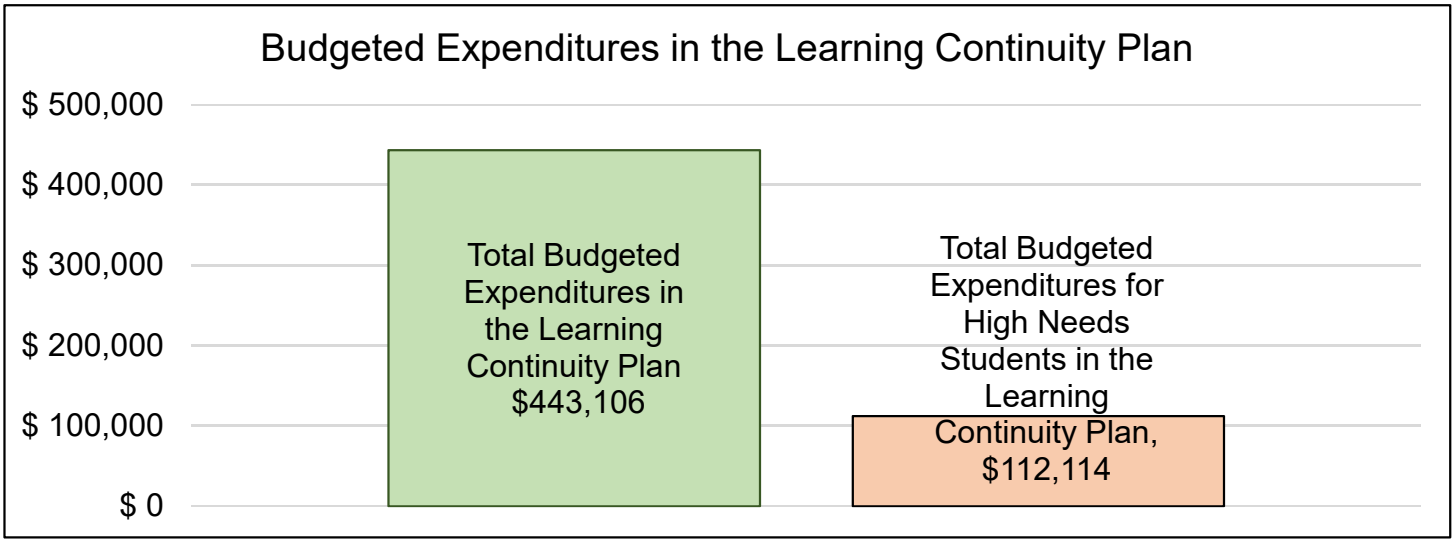


This chart shows the total general purpose revenue Madera County Superintendent of Schools expects to receive in the coming year from all sources.

The total revenue projected for Madera County Superintendent of Schools is $45,225,411.00, of which $12,920,909.00 is Local Control Funding Formula (LCFF) funds, $10,840,634.00 is other state funds, $11,267,708.00 is local funds, and $10,196,160.00 is federal funds. Of the $10,196,160.00 in federal funds, $1,468,781.00 are federal CARES Act funds. Of the $12,920,909.00 in LCFF Funds, $596,208.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to desribe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Madera County Superintendent of Schools plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021and how much of the total is tied to increasing or improving services for high needs students.

Madera County Superintendent of Schools plans to spend $41,684,348.00 for the 2020-2021 school year. Of that amount, $443,106.00 is tied to actions/services in the Learning Continuity Plan and $41,241,242.00 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

Total GF Budget is $45,225,411 and of the total, $44,782,305 is not included (Restricted - $33,219,040; Special Education - $26 937 126; $ESSA-COE & Special Ed $369 644; STRS On-Behalf $916 720) due

Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

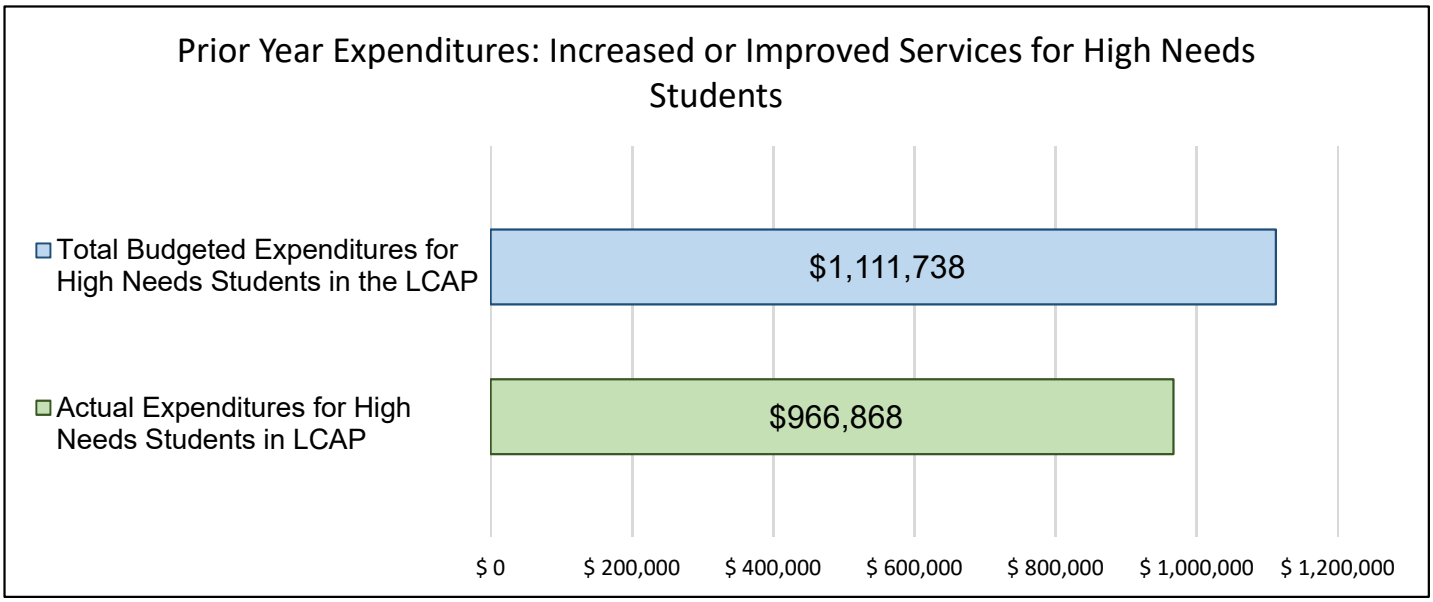
LCFF Budget Overview for Parents

In 2020-2021, Madera County Superintendent of Schools is projecting it will receive $596,208.00 based on the enrollment of foster youth, English learner, and low-income students. Madera County Superintendent of Schools must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Madera County Superintendent of Schools plans to spend $112,114.00 towards meeting this requirement, as described in the Learning Continuity Plan. The additional improved services described in the plan include the following:

The 20-21 LCP includes services and $ amounts for Special Ed students for which Supplemental and Concentration funds were not used to support, it also did not include the cost of the additional counselors, teachers or school pscycolgist to support high needs students. The main focus of the LCP was to address the distance learning needs for all unduplicated students. The focus of LCP also included additional technology including both hardware and software. Staff also received specialized professional development and materials, such as the Distance Learning Playbook (training and support book material), to support students during the COVID distance learning period. All Endeavor/Voyager teachers and support staff received additional professional development to support the social-emotional needs of unduplicated learners, families and themselves.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-2020



This chart compares what Madera County Superintendent of Schools budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Madera County Superintendent of Schools actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-2020, Madera County Superintendent of Schools 's LCAP budgeted $1,111,738.00 for planned actions to increase or improve services for high needs students. Madera County Superintendent of Schools actually spent $966,868.00 for actions to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of $144,870.00 had the following impact on Madera County Superintendent of Schools 's ability to increase or improve services for high needs students:

Late fiscal changes due to a Federal Program Monitoring (FPM) audit created a budget surplus due to a recommendation about funding usage of approximately $144,870. This change occurred in late May, which was during the initial COVID-19 pandemic Distance Learning period. Because of this, MCSOS Endeavor/Voyager administration did not have sufficient time to redirect funds accordingly, however, it is important to note that all actions and services were still delivered to all unduplicated students during school year 2019-2020.