



Riverside County
Board of Education

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DATE: September 13, 2019

TO: Mrs. Susan Scott, District Superintendent
Mr. Dean Primmer, Board President
Desert Center Unified School District

FROM: Judy D. White, Ed.D., Riverside County Superintendent of Schools

BY: Tina Daigneault  Chief Business Official (951) 826-6790
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SUBJECT: 2019-20 LCAP and ADOPTED BUDGET – APPROVAL

The County Superintendent of Schools is required to review and approve the district's Local Control and Accountability Plan or the annual update to an existing Local Control and Accountability Plan prior to the approval of the district's Adopted Budget [Education Code Section 42127(d)(2)].

Adopted Local Control and Accountability Plan

In accordance with California Education Code (EC) Section 52070, our office has completed its review of the district's 2019-20 Local Control and Accountability Plan (LCAP) to determine whether it adheres to the guidelines adopted by the State Board of Education (SBE).

The district's adopted LCAP has been analyzed to determine whether:

- The plan adheres to the template adopted by the State Board of Education;
- The budget includes sufficient expenditures to implement the actions and strategies included in the plan, based on the projected costs included in the plan; and
- The plan adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated pupils.

The district's adopted LCAP has been analyzed in the context of the guidance provided by the California County Superintendents Educational Services Association (CCSESA) and the California Department of Education (CDE). Based on our analysis, the district's Local Control and Accountability Plan for the 2019-20 fiscal year has been approved by the Riverside County Superintendent of Schools. Our goal is to further enhance the performance of students by providing feedback and inquiry questions that will support your refinement of the 2019-20 Local Control and Accountability Plan to close the achievement gap in metrics that impact student preparedness for college and career.

Student Achievement

The purpose of the LCAP is to ensure that all students graduate from high school with the skills needed to be successful in both college and career. Riverside County Office of Education conducted a review of research on K-12 college readiness indicators to identify those that would align with the LCAP purpose and have greatest impact. As a result of this research, we recommend that LEAs closely monitor the metrics listed in the data table below for all student groups.

Desert Center Unified School District											
Indicator	District	African American	American Indian or Alaska Native	Hispanic or Latino	White	Two or more Races	Socioeconomically Disadvantaged	English Learners	Students with Disabilities	Foster Youth	Homeless Youth
Dashboard: Chronic Absenteeism	*	N/A	N/A	*	N/A	N/A	*	N/A	N/A	N/A	N/A
Dashboard: Suspension	*	N/A	N/A	*	*	N/A	*	N/A	N/A	N/A	N/A
English Learner Reclassification Rate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0%	N/A	N/A	N/A
Expulsion Rate	0.00%	N/A	N/A	0.00%	0.00%	N/A	0.00%	N/A	N/A	N/A	N/A
* – To protect student privacy, data are suppressed when student population (cohort students) is 10 or less.											

To access additional data information, please go to <https://www.caschooldashboard.org/>.

We offer the following commendations and inquiry questions to consider for the implementation of the 2019-20 Local Control and Accountability Plan and the refinement of the plan in future years.

Student Success in English Language Arts and Mathematics

The district is to be commended for significant increases in English language arts and mathematics achievement. Additionally, the district committed to adding a mathematics teacher in order to continue achievement growth in that area.

Additional dialogue related to the question below may support the achievement of the expected annual measurable outcomes and goals aligned to student achievement in English language arts and mathematics:

- How might the district use data from assessments, in addition to Dynamic Indicators of Basic Early Literacy Skills® (DIBELS), to support an increase in English language arts achievement?

Course Access and Student Enrollment in Rigorous Coursework and Career Technical Education (CTE) Pathways

The district is to be commended for implementing programs and actions that engage students in current innovative disciplines such as robotics and coding.

Additional dialogue related to the questions below may support the achievement of the expected annual measurable outcomes and goals aligned to course access and student enrollment in rigorous coursework and CTE pathways:

- What metrics might be used to measure the impact of technology in supporting the implementation of state standards?
- In what ways might the district measure the impact of programs designed to prepare students for college and career readiness?

Pupil Engagement and School Climate

The district is to be commended for its efforts to reach out to the community and involve the parents in support of student engagement.

Additional dialogue related to the question below may support the achievement of the expected annual measurable outcomes and goals aligned to pupil engagement and school climate:

- In what ways might the district leverage its current Science, Technology, Engineering, Arts, and Mathematics (STEAM) initiatives to increase student engagement across the curriculum?

Monitoring Progress

It is recommended that the district utilize a process that continually assesses the progress of each planned action and its effectiveness in achieving the expected annual measurable outcomes related to each goal specified in the Local Control and Accountability Plan (LCAP). Identifying leading indicators for progress on goals and developing a system to monitor those indicators throughout the year is encouraged. The information received from progress monitoring can support communication with stakeholders and provide information the district will need to clearly articulate, in the *Annual Update* section of the plan, the effectiveness of the planned actions/services.

To access resources and tools that will support future LCAP development, please go to <http://www.rcoe.us/educational-services/assessment-accountability-continuous-improvement/lcap-support/>.

Fiscal Recommendations

During our review, we identified opportunities to improve data accuracy between the district's LCAP and fiscal documents. After board adoption, the district revised certain items, which had no material impact on the implementation of the district's plan.

Adopted Budget

In accordance with California Education Code (EC) Section 42127, our office has completed its review of the district's 2019-20 Adopted Budget to determine whether it complies with the criteria and standards adopted by the SBE and whether it allows the district to meet its financial obligations for the 2019-20 fiscal year, as well as satisfy its multi-year financial commitments.

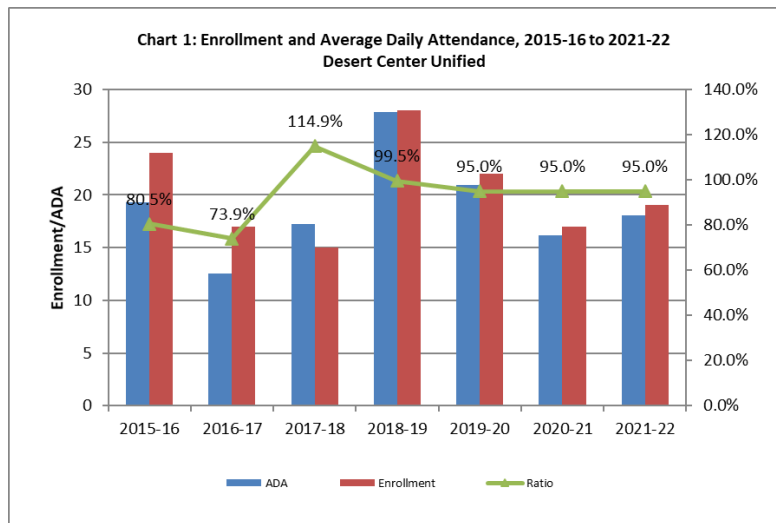
Based on our analysis of the information submitted, we approve the district's budget, but note the following concern:

- *Declining Enrollment* – Although it does not impact the district's funding, the district's projections indicate declining enrollment for the current and first subsequent fiscal year.

Assumptions and Other Considerations

The district’s Adopted Budget was developed prior to adoption of the 2019-20 Adopted State Budget. Actual state budget data should be reviewed and incorporated into the district operating budget and multi-year projections during the First Interim Reporting process.

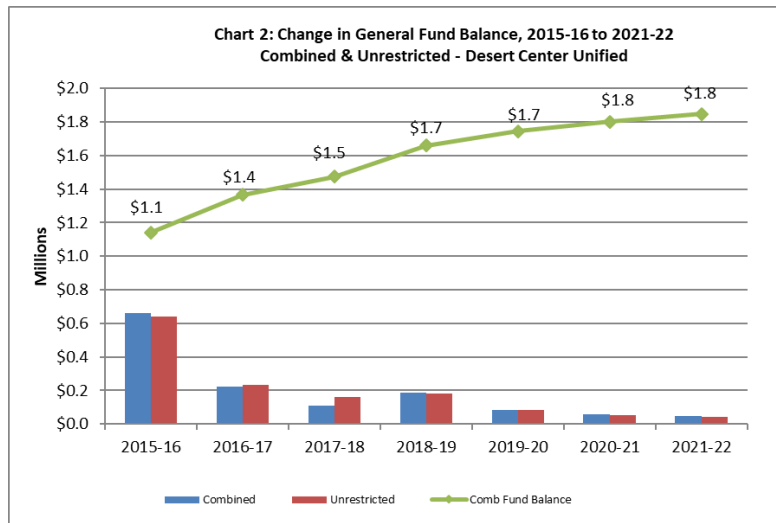
Enrollment and Average Daily Attendance (ADA) – The district estimates 20.90 ADA for the current fiscal year. The district projects 16.15 ADA for the 2020-21 fiscal year and 18.05 ADA for the 2021-22 fiscal year.



Unduplicated Pupil Percentage – The district reports an unduplicated pupil percentage of 75.38 percent for 2019-20, 77.61 percent for 2020-21, and 75.86 percent for 2021-22. The district’s unduplicated pupil percentage included in the 2018-19 P-2 certification by the California Department of Education was 71.67 percent.

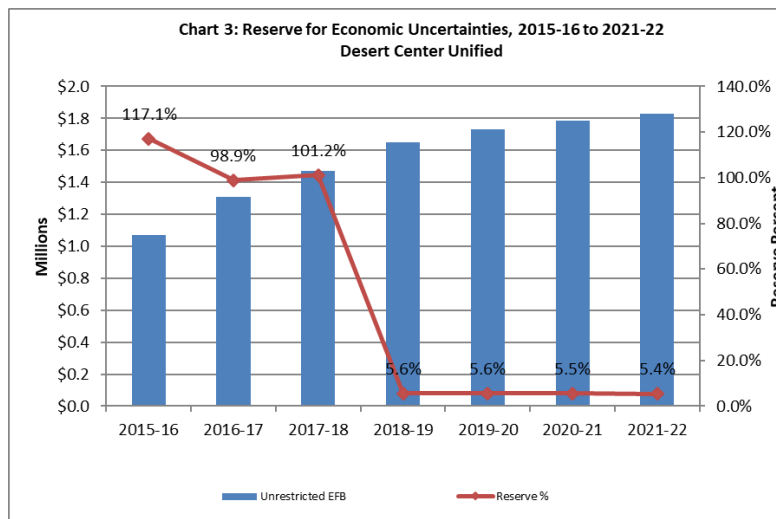
Property Taxes – As a “basic aid” district, the district’s primary revenue source is property taxes. Our office recommends the district closely monitor actual property tax receipts throughout the year and revise its budget and multi-year financial projections accordingly.

Fund Balance – The district’s Adopted Budget indicates a positive ending balance for all funds in the 2019-20 fiscal year. Chart 2 shows the district’s deficit spending historical trends and projections.

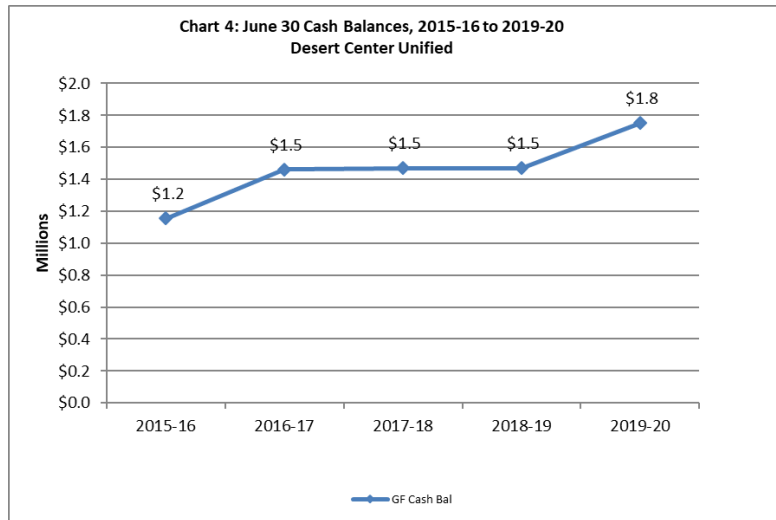


Employee Negotiations – As of the board date, June 18, 2019, the district reports salary and benefit negotiations continue with both the certificated and classified bargaining units for the 2019-20 fiscal year. Prior to entering into a written agreement, California Government Code (GC) Section 3547.5 requires a public school employer to publicly disclose the major provisions of a collective bargaining agreement, including but not limited to, the costs incurred in the current and subsequent fiscal years. The disclosure must include a written certification signed by the district superintendent and chief business official that the district can meet the costs incurred by the district during the term of the agreement. Therefore, please make available to the public and submit a disclosure to our office at least ten (10) working days prior to the date on which the governing board is to take action on a proposed agreement.

Reserve for Economic Uncertainties – The minimum state-required reserve for a district of Desert Center Unified’s size is the greater of \$69,000 or 5.0 percent of total expenditures. Chart 3 displays a summary of the district’s actual and projected unrestricted General Fund balance and reserves. The district projects to meet the minimum reserve requirement in the current and subsequent fiscal years.



Cash Management – Chart 4 provides a historical summary of the district’s June 30th General Fund cash balance. Based on the budget’s cash flow analysis, the district projects a positive General Fund cash balance of \$1.8 million as of June 30, 2020. This balance does not include any temporary borrowings, and the district’s internal cash resources appear sufficient to address cash flow needs in the current year.



AB 2756 – Current law, as enacted through AB 2756 (Chapter 52, Statutes of 2004), requires the County Superintendent to review and consider any studies, reports, evaluations, or audits that may contain evidence a district is showing fiscal distress. Our office did not receive any such reports for the district.

Conclusion

Our office commends the district for its efforts thus far to preserve its fiscal solvency and maintain a quality education program for its students. If we can be of further assistance, please do not hesitate to contact our office.