



Riverside County
Board of Education

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DATE: August 23, 2023

TO: Dr. Luis Valentino, District Superintendent
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Mrs. Mayela Salcedo, Assistant Superintendent, Business Services
Dr. Frances Esparza, Assistant Superintendent, Educational Services
Coachella Valley Unified School District

FROM: Edwin Gomez, Ed.D., Riverside County Superintendent of Schools

BY: Scott Price, Ph.D.  Chief Business Official (951) 826-6790
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SUBJECT: 2023-24 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 2023-24 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.
- The plan adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated pupils.
- The plan includes the calculations to determine whether there is required carryover. If applicable, the plan includes a description of the planned uses of the specified funds and a description of how the planned uses of those funds satisfy the requirements for specific actions to be considered as contributing toward meeting the increased or improved services requirement.

The district's adopted LCAP has been analyzed in the context of the guidance provided by the California County Superintendents and the California Department of

Education (CDE). Based on our analysis, the district’s Local Control and Accountability Plan for the 2023-24 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 the refinement of future Local Control and Accountability Plans and any additional plans designed 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 necessary to be successful in both college and career. The Riverside County Office of Education conducted a review of research on TK-12 college readiness indicators to identify those that would align with the LCAP purpose and have the greatest impact. As a result of this research, we recommend that local education agencies (LEAs) closely monitor the metrics listed in the data table below for all student groups.

| Coachella Valley Unified School District Student Groups – Program Participation Status | | | | | | |
|---|--------|---------------------------------|-----------------|--------------|----------------|----------------------------|
| Indicator | LEA | Socioeconomically Disadvantaged | English Learner | Foster Youth | Homeless Youth | Students with Disabilities |
| Enrollment Count 2022 ¹ | 16,625 | 14,653 | 7,273 | 95 | 238 | 1,930 |
| Enrollment Percent 2022 ¹ | N/A | 88.1 | 43.7 | 0.6 | 1.4 | 11.6 |
| English Language Arts (ELA) Distance from Standard 2022 ¹ | -64.0 | -67.6 | -83.5 | -106.4 | -94.1 | -137.3 |
| Mathematics Distance from Standard 2022 ¹ | -109.7 | -113.1 | -122.6 | -124.3 | -128.6 | -168.0 |
| English Learner Progress Indicator 2022 ¹ | N/A | N/A | 44.5 | N/A | N/A | N/A |
| Reclassified Fluent English Proficient Rate 2022 ^{2†} | = | = | = | = | = | = |
| Graduation Rate 2022 ¹ | 88.2 | 88.0 | 80.1 | 88.2 | 86.7 | 79.2 |
| College and Career Prepared Rate 2022 | # | # | # | # | # | # |
| A-G Completion Rate 2022 ¹ | 25.9 | 24.9 | 12.2 | 5.9 | 12.0 | 6.2 |
| Career Technical Education (CTE) Completion Rate 2022 ¹ | 29.0 | 28.7 | 21.3 | 17.6 | 24.0 | 22.5 |
| Dropout Rate 2022 ² | 7.2 | 7.4 | 9.8 | 12.5 | 5.6 | 9.4 |

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|---|------|---------------------------------|-----------------|--------------|----------------|----------------------------|
| Indicator | LEA | Socioeconomically Disadvantaged | English Learner | Foster Youth | Homeless Youth | Students with Disabilities |
| Chronic Absenteeism Rate 2022 ¹ | 46.0 | 46.7 | 45.7 | 52.8 | 52.6 | 55.0 |
| Suspension Rate 2022 ¹ | 3.7 | 3.8 | 3.5 | 8.5 | 2.8 | 5.8 |
| Expulsion Rate 2022 ² | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| ¹ California School Dashboard/Dashboard Additional Report Files ² CDE Dataquest and Files † Indicator Includes Charter Schools Within the District * Data Suppressed for Student Privacy Reasons = Data Unavailable Due to California Department of Education Delay in Release # Data Unavailable Due to CA School Dashboard Suspension Due to the COVID-19 Pandemic | | | | | | |

| Coachella Valley Unified School District Student Groups – Race/Ethnicity | | | | | | | | | |
|---|--------|-----------------|-------|------------------------|----------|----------|------------------|--------|-------------------|
| Indicator | LEA | American Indian | Asian | Black/African American | Filipino | Hispanic | Pacific Islander | White | Two or More Races |
| Enrollment Count 2022 ¹ | 16,625 | 69 | 20 | 35 | 6 | 16,279 | 1 | 146 | 22 |
| Enrollment Percent 2022 ¹ | N/A | 0.4 | 0.1 | 0.2 | 0.0 | 97.9 | 0.0 | 0.9 | 0.1 |
| English Language Arts (ELA) Distance from Standard 2022 ¹ | -64.0 | -85.2 | N/A | -113.2 | N/A | -63.9 | N/A | -82.9 | N/A |
| Mathematics Distance from Standard 2022 ¹ | -109.7 | -117.8 | N/A | -128.6 | N/A | -109.8 | N/A | -106.5 | N/A |
| English Learner Progress Indicator 2022 ¹ | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Reclassified Fluent English Proficient Rate 2022 ^{2†} | = | = | = | = | = | = | = | = | = |
| Graduation Rate 2022 ¹ | 88.2 | N/A | N/A | N/A | N/A | 88.3 | N/A | N/A | N/A |

| Coachella Valley Unified School District Student Groups – Race/Ethnicity | | | | | | | | | |
|---|------|-----------------|-------|------------------------|----------|----------|------------------|-------|-------------------|
| Indicator | LEA | American Indian | Asian | Black/African American | Filipino | Hispanic | Pacific Islander | White | Two or More Races |
| College and Career Prepared Rate 2022 | # | # | # | # | # | # | # | # | # |
| A-G Completion Rate 2022 ¹ | 25.9 | N/A | N/A | N/A | N/A | 26.0 | N/A | N/A | N/A |
| Career Technical Education (CTE) Completion Rate 2022 ¹ | 29.0 | N/A | N/A | N/A | N/A | 29.1 | N/A | N/A | N/A |
| Dropout Rate 2022 ² | 7.2 | * | * | * | * | 7.0 | * | * | * |
| Chronic Absenteeism Rate 2022 ¹ | 46.0 | 59.0 | 29.4 | 64.7 | N/A | 45.8 | N/A | 55.8 | 53.0 |
| Suspension Rate 2022 ¹ | 3.7 | 18.2 | 0.0 | 6.3 | N/A | 3.6 | N/A | 4.3 | 1.3 |
| Expulsion Rate 2022 ² | 0.0 | 0.0 | 0.0 | 0.0 | * | 0.0 | * | 0.0 | 0.0 |

¹ California School Dashboard/Dashboard Additional Report Files
² CDE Dataquest and Files
 † Indicator Includes Charter Schools Within the District
 * Data Suppressed for Student Privacy Reasons
 † Data Unavailable Due to California Department of Education Delay in Release
 # Data Unavailable Due to CA School Dashboard Suspension Due to the COVID-19 Pandemic

We offer the following commendations and inquiry questions to consider for the implementation of the 2023-24 Local Control and Accountability Plan and the refinement of the plan in future years.

Student Success in Academics

The district is to be commended for implementing an assessment platform to measure baseline skills in English language arts (ELA) and mathematics as a universal screener and progress monitoring tool used throughout the year. The district is also to be commended for a 7.6 percent increase in the English learner reclassification rate. The district has also grown its Dual Language programs to include approximately 2,000 students.

Additional dialogue related to the questions below may support achievement of the goals and desired outcomes aligned to student academic achievement:

- Considering the district’s commitment to the support and instruction of English Learners, what types of monitoring and evaluation strategies can be used to measure the impact

of those actions on ELA and mathematics outcomes for the English Learner student group?

- How might the district monitor and support the ongoing instructional needs determined through common assessments and teacher collaboration?
- As the district continues to refine best first instruction, which practices might be advantageous for learning acceleration to ensure students show increased academic growth in ELA and mathematics?

Student Access, Enrollment, and Success in Rigorous Coursework

The district is to be commended for its commitment to its K-12 Career Technical Education (CTE) initiative with the addition of 13 middle school feeder programs, the addition of a building and construction trade program, and creating intentional alignment with its Elementary College and Career Science, Technology, Engineering, Arts, and Mathematics (STEAM) labs which will launch at seven schools. The district is also to be commended for its consistent increase in CTE pathway completion with a 22.3 percent completion rate in 2021 to 29 percent for class of 2022. The district is also to be commended for its commitment to close the graduation gap for all students and for having increased graduation rates for English learners from 75.9 percent to 88.2 percent. In addition, the district should be commended for its commitment to diversity and inclusion with over 1,000 ninth grade students enrolled in an ethnic studies course.

Additional dialogue related to the questions below may support achievement of the goals and desired outcomes aligned to student access, enrollment, and success in rigorous coursework:

- How might the district build upon the successful model used to increase student engagement in CTE and leverage these practices to increase student access, enrollment, and successful completion of all academic courses?
- How might the district conduct a root cause analysis and/or student focus groups to further understand the current need to expand its alternative education program and seven period school day to address credit recovery for secondary students and remediation for elementary and/or middle school students?

Student Engagement and School Climate

The district is to be commended for the districtwide suspension rate decline from 4.7 percent in 2018-19 to 3.7 percent in 2021-22; including a decline in the following student groups: Socioeconomically Disadvantaged, Hispanic, and Students with Disabilities. The district is also to be commended for its continued commitment in meeting students' social-emotional needs by incorporating the Transformational Justice Model throughout the district, providing ongoing professional development in the implementation of the model, and including a transformational justice lead at each site. The district is commended for its site improvement team collaboration in identifying areas of improvement to align academic, behavioral, and social-emotional learning.

Additional dialogue related to the questions below may support achievement of the goals and desired outcomes aligned to student engagement and school climate:

- What further actions might the district take to increase the percentage of students who feel safe and connected at school?
- Beyond participation numbers, in what ways might the district monitor and evaluate the impact of wellness centers in supporting students' social-emotional needs?
- How might conducting student and parent focus groups and/or a root cause analysis of attendance patterns identify the district's next steps to decrease chronic absenteeism for all student groups?

To access resources and tools that will support future LCAP development, please go to <https://www.rcoe.us/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

The district's Adopted Budget was developed in the context of the Governor's 2023-24 May Revise. Subsequently, the 2023-24 State Budget was adopted, which contained differences from the May Revise. The district should update and revise its budget projections to reflect changes in available funding.

Based on our analysis of the information submitted, and our assessment of revenue changes in the enacted State Budget, we **approve** the district's budget, but would like to highlight the following:

Enrollment and Average Daily Attendance (ADA) – The district estimates 14,444 ADA for the current fiscal year, or a 1.6 percent decrease from the certified 2022-23 P-2 ADA. For 2024-25 and 2025-26, the district projects a 1.2 percent decrease in ADA. It will be important for the district to monitor enrollment in the current and subsequent years to ensure accurate LCFF revenue and plan accordingly.

Local Control Funding Formula (LCFF) – The district's Adopted Budget included Cost-of-Living Adjustments (COLAs) for LCFF funding of 8.22 percent, 3.94 percent, and 3.29 percent for the 2023-24, 2024-25, and 2025-26 fiscal years, respectively. Our office recommends a contingency plan should LCFF funding not materialize as projected in the 2023-24 State Budget.

Unrestricted Deficit Spending – The district's Adopted Budget indicates a positive ending balance for all funds in the 2023-24 fiscal year. However, for the unrestricted General Fund, the district anticipates expenditures and uses will exceed revenues and sources by \$6.0 million in 2023-24, \$6.8 million in 2024-25, and \$9.7 million in 2025-26. Our office strongly discourages districts from committing to additional ongoing expenditures without offsetting reductions and stresses the need to continue identifying solutions to reduce any potential structural deficit.

Estimated Actuals – The district’s Estimated Actuals did not include the cost of the 2022-23 settlements with the certificated and classified bargaining units. Therefore, salary and benefit projections identified in the district’s Estimated Actuals are understated which impact the district’s 2023-24 beginning and ending fund balance. As a reminder, California Education Code Section 42142 requires the district superintendent, within 45 days of adopting a collective bargaining agreement, to incorporate any budget revisions necessary and **updated 2023-24 beginning fund balances should be included within the submission of the district’s First Interim Financial Report.**

Employee Negotiations – As of the board date, June 22, 2023, the district reports salary and benefit negotiations continue with both the certificated and classified bargaining units for the 2023-24 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 Coachella Valley Unified School District’s size is 3.0 percent. The district projects to meet the minimum-reserve requirement in the current and two subsequent fiscal years. Additionally, existing law imposes a 10 percent cap on the amount school districts can maintain in their reserves in fiscal years immediately succeeding those in which the Public School System Stabilization Account balance is at least 3 percent of TK-12 Prop. 98 funding. This condition was met with the 2022-23 deposit amount, triggering the local reserve cap for the 2023-24 fiscal year. The district projects to meet the imposed 10 percent reserve cap.

Commitment of Funds – The district’s multi-year financial projections included committed ending fund balance designations of \$4.9 million beginning in the 2022-23 fiscal year, which did not include formal action by the district’s governing board. Committed fund balance classifications may only include amounts designated for specific purposes determined by a formal action of the governing board. However, with the removal of the unauthorized committed fund balances from the components of ending fund balance, the district still meets the imposed 10 percent reserve cap requirement. **Our office recommends the district present a resolution for the commitment of funds to the governing board to be included with the submission of the district’s First Interim Financial Report on or before December 15, 2023.**

Cash Management – Attention to cash solvency remains a critical fiscal practice and should continue to be prioritized in the coming year. The district projects sufficient cash balances to cover projected expenditures during the 2023-24 fiscal year. Should the district identify the need for temporary borrowing options, our office strongly advises districts to consult with legal

counsel and independent auditors prior to using Cafeteria Special Revenue Fund (Fund 13) and Building Fund (Fund 21) for temporary interfund borrowing purposes to remedy cash shortfalls.

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.