



# CBO REPORT

Juan Pablo Herrera

Board of Trustees Meeting

02/09/2021

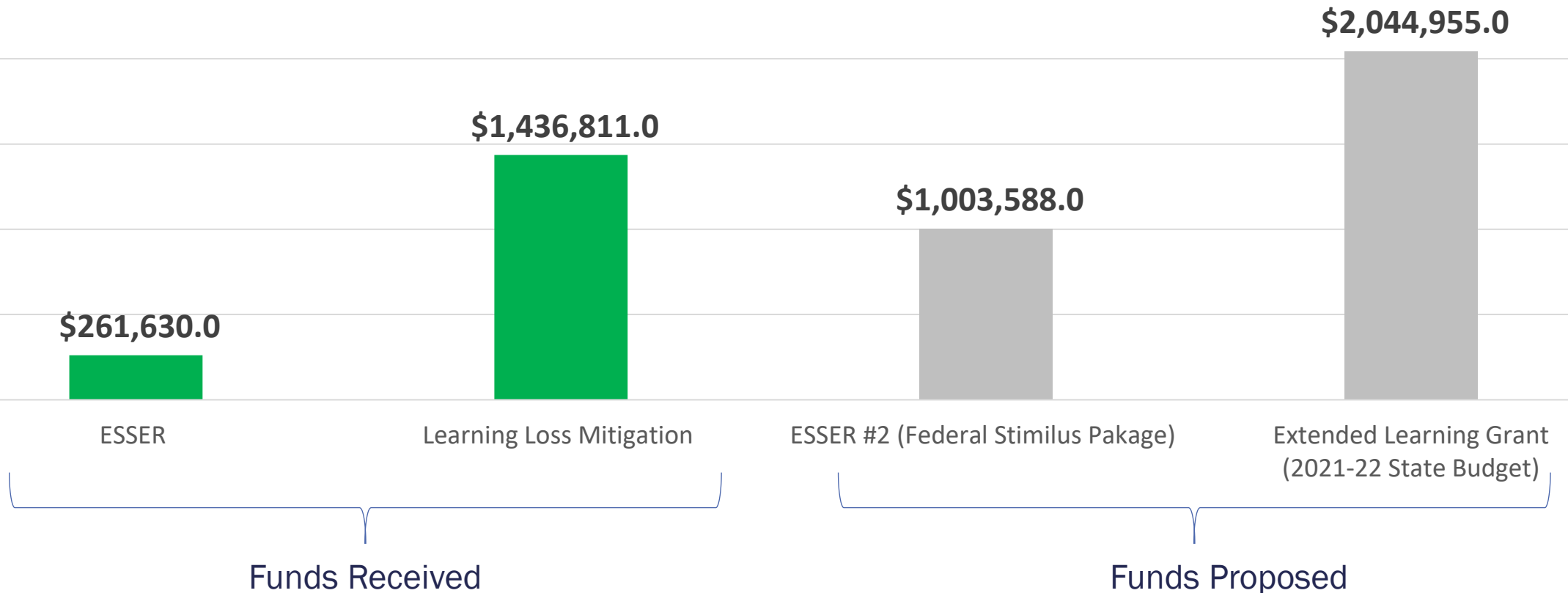
# Business Updates

- **2019-2020 Audit:**
  - *Audit is on-track. Will share results at March B&F and BOT meeting. Deadline to submit is 3/15.*
- **Cafeteria**
  - *CDE Nutrition audit began on 2/1. Additional data submitted on 2/5. Pending feedback.*
  - *In-depth audit which covers nutrition sales/revenue, meal counts/claims, food safety, income verification, etc.*
- **2021-2022 Insurance Renewal**
  - *Topic to be discussed later in the meeting.*
- **Actuarial Valuation Update:**
  - *Projections to expand/dissolve the benefit is in-progress. Findings will be shared at 2/26 LTHB committee meeting*
- **Investment of LTHB Funds:**
  - *Topic to be discussed later in the meeting.*

# Overview of COVID-19 Related One-time Relief Funds

- While the past year has been difficult, PCHS has received a significant amount of one-time relief funds with more funding proposals currently being considered

One-time Relief Funds



(only a proposal at this time)

# Additional Info: One-Time COVID relief funding

|                 | ESSER                      | Learning Loss Mitigation (LLM)   | ESSER #2 (Federal Stimulus)   | Extended Learning (21-22 State Budget Proposal)  |
|-----------------|----------------------------|--|---|--|
| Amount Received | \$261,630                  | \$1,436,811  | \$1,003,588   | \$2,044,955  |
| Amount Spent    | \$182,627                  | \$1,076,720  | \$ -  | \$-  |
| Balance         | \$79,003                   | \$366,091  |   |  |
| Received:       | March '20                  | October '20  | TBD: March '21  | TBD: Mar/Jun '21<br>(if approved)  |
| Spend By:       | 09/30/2022                 | Varies: As early as 5/31/21  | 09/30/2022  | 06/30/2022   |
| Allowable Uses: | Click <a href="#">here</a> | Click <a href="#">here</a>   | Same as round #1, but includes facilities, maintenance, HVAC, & reducing health exposure            | Click <a href="#">here</a>   |
| Funding Bases:  | Based on Title 1, Part A   | Combination of Federal/State funds. Funding based on LCFF, high needs & special education count. | Based on Title 1, Part A  | Combination of \$1,000 per homeless and then based on LCFF entitlement ( 20/21 1st Principal Apportionment |
| Notes           |                            | PCHS has allocated 100% of LLM funds.  | Funding is approved, but <b>final allocation amount will vary.</b> Governor has say over final 10%. | <b>Only a proposal at this time.</b> LAO has recommended that the Gov revisit/reduce this amount.          |

# LLM Updates

During last B&F committee meeting, we aligned on shifting \$16K from tutoring (classified salary) to support Spring Saturday School (certificated salary)

- However, Spring Saturday school has since expanded:
  - 6 sessions → 12 session
  - 12 teachers → 15 teachers
  - Propose to shift a total of \$40k from tutoring in order to support Spring Saturday School
- Proposal to allocate remaining amount of \$39,068.28 to focus on intervention.
  - Increase Spring Aux. by 4
- Doing so will ensure we spend 100% of the funds within the allowable timeframe

| Learning Loss & Mitigation Funds Budget - Approved 8/17/2020 |          |   |                        |                            |                      |
|--|----------|---|------------------------|----------------------------|----------------------|
|  |          |   |                        |                            |                      |
|  |          | Total Revenue                                       | \$ 1,436,811           |                            |                      |
| Budget Category  | Obj Code | Description   | Budgeted Amount        | Actuals to Date 12/31/2020 | Amount Remaining     |
| Certificated Salaries  | 1100     | Additional Mental Health                            | \$ 70,000.00           | \$ 92,772.94               | \$ (22,772.94)       |
| Classified Salaries  | 2910     | Math Paraprofessionals                              | \$ 116,722.00          | \$ 53,364.70               | \$ 63,357.30         |
| Consulting/Salary  | 2910     | Paper (Initially Paper, moved to classified salary) | \$ 140,000.00          | \$ 10,000.00               | \$ 130,000.00        |
| Instructional Materials                                      | 4300     | Additional IMA increase                             | \$ 49,000.00           | \$ 9,467.94                | \$ 39,532.06         |
| Other Supplies   | 4350     | Teacher Materials                                   | \$ 50,000.00           | \$ 25,370.54               | \$ 24,629.46         |
| Other Supplies   | 4350     | Hotspots  | \$ 8,400.00            | \$ -                       | \$ 8,400.00          |
| Other Supplies   | 4350     | staff devices - accessories                         | \$ 8,500.00            | \$ 8,500.00                | \$ -                 |
| Non-Cap Equipment  | 4410     | Student Devices (in lieu of previous lease)         | \$ 546,805.00          | \$ 546,805.00              | \$ -                 |
| Non-Cap Equipment  | 4410     | Staff Devices (in lieu of previous lease)           | \$ 61,242.72           | \$ 60,414.90               | \$ 827.82            |
| Non-Cap Equipment  | 4410     | Additional staff Devices                            | \$ 63,000.00           | \$ 69,107.01               | \$ (6,107.01)        |
| Travel/Conferences   | 5220     | Curtis Center (Professional Development)            | \$ 60,000.00           | \$ 11,000.00               | \$ 49,000.00         |
| Dues/Subscriptions   | 5310     | Additional E-Learning Licenses                      | \$ 64,073.00           | \$ 39,917.41               | \$ 24,155.59         |
| Dues/Subscriptions   | 5310     | Additional video licensing needs                    | \$ 10,000.00           | \$ -                       | \$ 10,000.00         |
| Consulting   | 5810     | LAUSD Mental Health Services                        | \$ 150,000.00          | \$ 150,000.00              | \$ -                 |
|  |          | <b>Total</b>  | <b>\$ 1,397,742.72</b> | <b>\$ 1,076,720.44</b>     | <b>\$ 321,022.28</b> |
|  |          | <b>Amount Remaining For Allocation</b>              | <b>\$ 39,068.28</b>    |                            |                      |

# 2021-22 State Budget Update

- 2021-22 COLA proposal is 3.84%
  - *This combines the 2020-21 COLA and the 2021-22 COLA and only applies to LCFF funding sources*
  - *For special education & other categorical programs the COLA proposal is 1.5%. The zero COLA in 2020-21 has likely fallen into a black hole as a one-time loss for LCFF, and an ongoing loss for other categorical programs*

| Comparison of Statutory and Funded COLA 2020-21 and 2021-22 |         |         |  |
|---|---------|---------|--|
|   | 2020-21 | 2021-22 | Applied to   |
| Statutory COLA  | 2.31%   | 1.50%   | <ul style="list-style-type: none"> <li>• 3.84% applied to LCFF</li> <li>• 1.50% applied to special education and other categorical programs (e.g., MBG)</li> </ul> |
| Funded COLA   | 0.00    | 3.84%   |  |

- Remember, this is just a proposal. Although we will incorporate this information into our Multi-Year Projection (MYP), the final COLA can change when the 2021-22 Budget is enacted

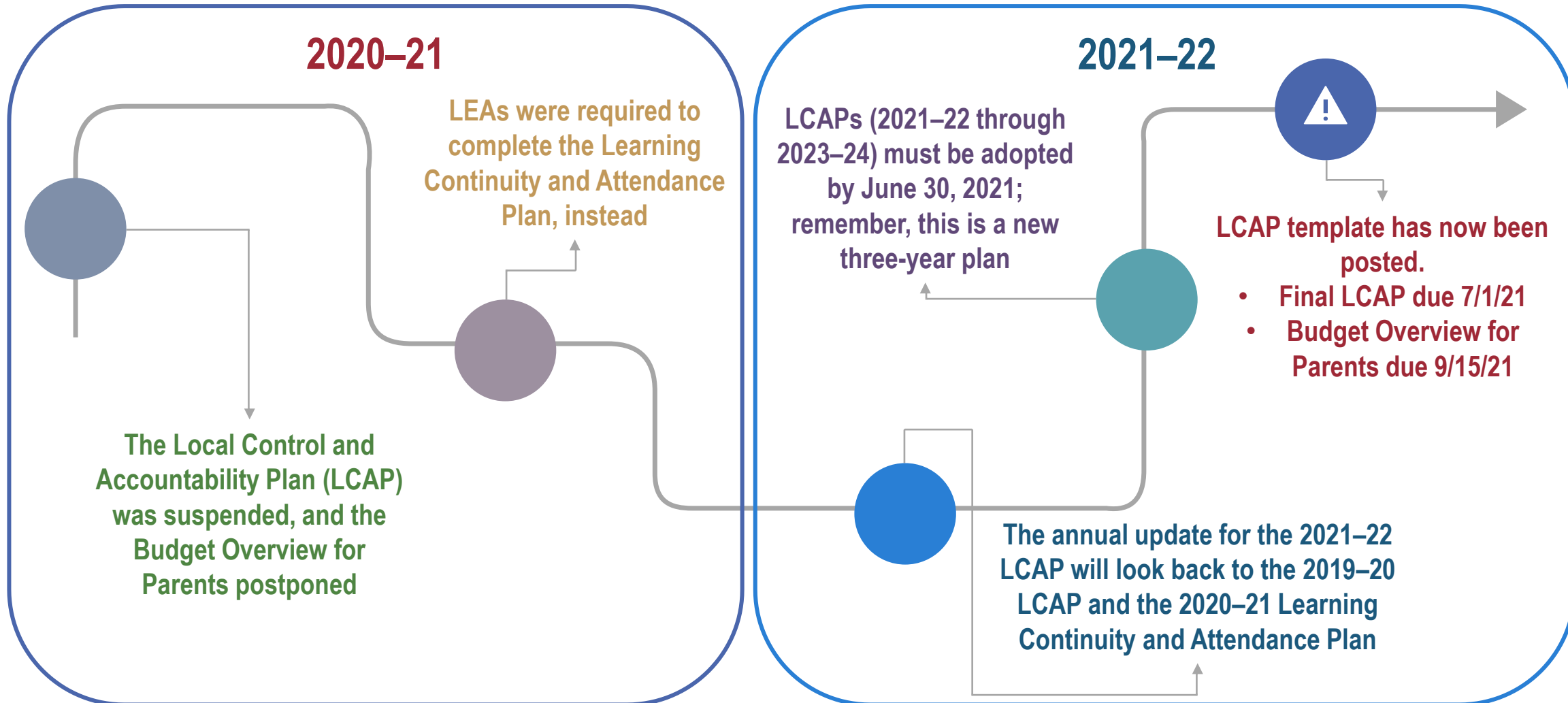
# Safe Schools for All – What It Is and What’s Required

The Safe Schools for All proposal establishes a \$2 Billion grant program to incentivize LEAs to reopen school for in-person instruction, inclusive of hybrid models

- For PCHS, that means \$700 per eligible ADA. However, there are a variety of requirements
- At this time, this is just a proposal and has NOT been approved

|                                    |  |
|------------------------------------|--|
| <b>COVID-19 Safety Plan</b>        | <ul style="list-style-type: none"><li>• Conforms with California Department of Public Health (CDPH) school guidance</li><li>• Incorporates Cal/OSHA Emergency Standards</li></ul>  |
| <b>Labor Agreement</b>             | <ul style="list-style-type: none"><li>• Documentation of collective bargaining agreement or memorandum of understanding (MOU) conforming with COVID-19 Safety Plan</li></ul>   |
| <b>Offer In-Person Instruction</b> | <ul style="list-style-type: none"><li>• <u>By February 16 for TK–2 and all students with disabilities, foster youth, homeless youth, and students without access to technology*</u></li><li>• Actual date is TBD: Must be in red tier 5 consecutive days (case rate &lt;7 per 100,000)</li></ul> |
| <b>COVID-19 Testing</b>            | <ul style="list-style-type: none"><li>• All students and staff of in-person instruction</li><li>• In accordance with CDPH testing cadence</li></ul>  |
| <b>Certify Technology</b>          | <ul style="list-style-type: none"><li>• Verify that all students in distance learning have access to a computing device, software, and high-speed internet to participate in online learning</li></ul>   |

# Status of the LCAP for 2021–22





# Looking Ahead

- Special Budget & Finance Committee meeting to Discuss Budget Priorities: 2/22/21
  - *ALL stakeholders encouraged to attend*
- State Budget deferrals will begin this month
  - *Must monitor cash flow closely!*
- 2019-2020 Audited Actuals: Due 3/15
- 2<sup>nd</sup> Interim Report: Due 3/15
- “Safe Schools for All requirements”: Due 3/1...?

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