



SMMUSD Financial Oversight Committee

REVISED

Date: Thursday, March 11, 2021

Time: 6:00 pm to 8:00 pm

Via Zoom by phone at: 669-900-6833 or online at:

<https://zoom.us/j/87194305360?pwd=bWl2Umh6akdwEV5b3Z6VFJ2NHl6UT09>

Meeting ID: 871 9430 5360 / Passcode: Oversight1 - Per Executive Order N-29-20 Issued By Governor Gavin Newsom

AGENDA

As per Executive Order N-29-20 from Governor Newsom, the Santa Monica-Malibu Unified School District Board of Education meetings will move to a virtual/teleconferencing environment using Zoom. The purpose of the Governor's executive order is to control the spread of Coronavirus (COVID-19) and to reduce and minimize the risk of infection by "limiting attendance at public assemblies, conferences, or other mass events." The Governor's executive order on March 12, 2020, already waived the requirement for a majority of board members to physically participate in a public board meeting at the same location.

The intent is not to limit public participation, but rather to protect public health by following the Governor's Stay at Home executive order and the LA County's Safer at Home order. Persons wishing to address the Committee regarding an item that is scheduled for this meeting must submit a Google survey "sign up" prior to discussion of that item. Persons wishing to address the Committee regarding an item that is not scheduled on this meeting's agenda may speak during the Public Comments section by submitting the Google survey "sign up" at the beginning of the meeting.

Instructions for public comments

1. Submit a Google survey "sign up" at <https://forms.gle/CmESurF2KLy3o2u16>. This survey will take the place of the "speaker chits" available at meetings.
2. Speakers will fill in their name and select if they wish to address the committee regarding a specific agenda item or during General Public Comments.
3. Speakers are asked to attend the FOC meeting virtually through the call-in number at the top of the agenda.
4. When it is time for the speakers to address the committee, their name will be called.
5. As with all meetings, once discussion begins on an agenda item, any speakers who sign up after that time will be given one minute to speak.

Instrucciones para comentarios del público

1. Una encuesta de Google "registrarse" <https://forms.gle/K6c62mDebmTWmaoXA>. Esta encuesta ocupará el lugar de las "fichas" disponibles en las reuniones.
2. Los miembros del público las completarán con su nombre y seleccionarán si desean dirigirse a la junta con respecto a un punto específico de la orden del día o durante los comentarios públicos generales.
3. Se pide a las personas que deseen hacer comentarios que asistan a la reunión de la junta virtualmente a través del enlace que contiene la invitación de llamada de conferencia en la parte superior de la agenda.
4. Cuando llegue el momento de que el público se dirija a la junta directiva, se mencionará su nombre.
5. Al igual que las demás reuniones, una vez que comience el debate sobre un punto de la orden del día, los oradores que se inscriban después de ese momento, tendrán un minuto para hablar.

- I. Call to Order**
- II. Approval of Agenda**
- III. Approval of FOC Meeting Minutes:** January 7, 2021
- IV. Assistant Superintendent, Business and Fiscal Report: Melody Canady (5 min)**
- V. Discussion/Action Items**
- A. Presentation of Special Education mid-year report (45 min)
- B. Presentation of Second Interim Report (45 min)
- Presentation: <https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030435&AID=104429&MID=5506>
 - Report: <https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030435&AID=106076&MID=5506>
 - Stabilization Plan: <https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030435&AID=104432&MID=5506>
 - Narrative Attachment of Other Local Funding: <https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030435&AID=104430&MID=5506>
 - Multi-year Projection: <https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030435&AID=104431&MID=5506>
 - Traditional vs. Covid Budget Line Items: <https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030435&AID=104433&MID=5506>
- C. Presentation of Proposed 2021-22 Measure R Annual Plan to be posted by March 30, 2021 (30 min)
- VI. Ad hoc Subcommittee Report (10 min)**
- A. Budget Recommendations: Ms. Maniar, Mr. Covington, Mr. Jacobson, Ms. Newman
- B. Tax Revenue and Assessed Valuation: Mr. Farivar, Mr. Crawford, Mr. Kremer, Ms. Newman
- C. Bond Oversight: Mr. Kremer, Mr. Covington, Mr. Crawford, Mr. Lee, Ms. Mevasse
- D. Nomination: Mr. Crawford, Mr. Levis-Fitzgerald, Ms. Maniar, Ms. Newman
- VII. Receive and File (Limited Discussion)**
- A. Updates to the 2020-2021 Audit Guide – Distance Learning and Beyond dated February 2021
- VIII. Public Comments**
- A. Public Comments is the time when members of the audience may address the Committee on items not scheduled on the meeting’s agenda. All speakers are limited to three (3) minutes. When there are a large number of speakers, the Chair may reduce the allotted time to two (2) minutes per speaker. The Brown Act (Government Code) states that Committee members may not engage in discussion of issues raised during “XIII. Public Comments” except to ask clarifying questions, make a brief announcement; make a brief report on his or her own activities, or to refer the matter to staff. This Public Comment section is limited to 20 minutes. If the number of persons wishing to address the Committee exceeds the time limit, additional time will be allowed at the discretion of the Chair.
- IX. Committee Comments**

X. Next Meeting:

- Thursday, April 15, 2021
- Wednesday, May 12, 2021
- Thursday, June 10, 2021
- TBD (July 2021) * Please note: This is a Joint Meeting / Study Session with the Board of Education - *SMMUSD District Office Board Room, 1651 16th Street.*

XI. Adjournment

Future Meetings will be held monthly in the Testing Room at the District's Administrative Offices, 1651 16th Street, Santa Monica, California, unless otherwise noted.

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the meeting room, to access written documents being discussed at the meeting, or to otherwise participate at the meetings, please contact the Office of Assistant Superintendent, Business and Fiscal Services at 310-450-8338 for assistance. Notification at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the meeting and to provide required accommodations, auxiliary aids or services.



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

2020-2021

Special Education
Mid-Year Report

3/11/2021

Financial Oversight Committee



Agenda

- Success
- Funding/Financials
- Legal
- Long Term Liabilities
- Next Steps



Successes for 2020-2021

- Program Changes
 - Franklin Social Skills- Communications
 - Grant Social Skills- Social Pragmatics
 - Rogers- Collaborative Kindergarten
 - Combined three small programs at Samohi to one
 - Divided Life Skills at McKinley to K-2 & 3-5
- Change in Coordinator Assignments
- Dedicated Workability Teacher
- New Teacher Trainings
- Paraeducator Hiring & Training
 - We are nearly fully staffed with paraeducators
 - Over 10,000 hours of training has occurred
- On-going training in NCPI
- Students in NPS/RTC
 - Reduction in number of students placed outside of the District



Successes for 2020-2021

- Student Protocols When Moving from Preschool to Elementary, Elementary to Middle, Middle to High
 - Welcome letters
 - Meet and Greet
 - Welcome Meetings
- ADR-like IEP Meetings
- Community Services- no cost
 - CPRT training
 - Special Education Administration Consultations with UC Davis Professor
 - UCLEND services (coming soon)
- Grant & Gifts
 - Donation of \$10,000 to Department
 - Ed Foundation Fund Grant from Family

Financials

SPECIAL ED SUMMARY	2020-2021 ADOPTED BUDGET	2020-2021 WORKING BUDGET	AS OF 1/22/2021 ACTUALS	DIFF	% ACTUAL OF TOTAL BT
8181 IDEA ENTITLEMENT	2,201,700	2,258,668		(2,258,668)	0%
8182 IDEA DISCRETIONARY GRANTS	117,988	112,206		(112,206)	0%
8590 ALL OTHER STATE REVENUE	176,288	138,172		(138,172)	0%
8677 INTERAGENCY: REGIONAL OCCUP PR	80,000	80,000		(80,000)	0%
8791 TRF APPORTIONMNT FROM DISTRICT	5,239,153	6,194,897	2,154,605	(4,040,292)	35%
8980 CONTRIB FROM UNRESTR SOURCES	25,930,920	24,509,542		(24,509,542)	0%
Total Revenues	33,746,049	33,293,485	2,154,605	(31,138,880)	6%

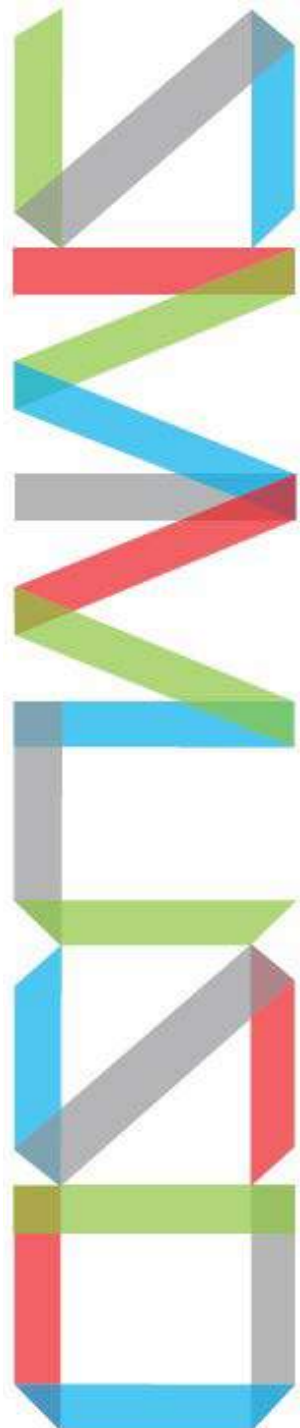
SPECIAL ED SUMMARY	2020-2021 ADOPTED BUDGET	2020-2021 WORKING BUDGET	AS OF 1/22/2021 ACTUALS		% ACTUAL OF TOTAL BT
				DIFF	
1110 TEACHERS, MONTHLY	9,391,003	9,202,941	4,135,797	(5,067,144)	45%
1130 TEACHERS, HOURLY	252,000	366,245	225,013	(141,232)	61%
1160 TEACHERS, SUBSTITUTE	215,000	162,400	10,057	(152,343)	6%
1211 PSYCHOLOGISTS, MONTHLY	1,611,786	1,622,282	811,061	(811,221)	50%
1212 COUNSELORS, MONTHLY	73,350	76,958	41,401	(35,557)	54%
1213 BEHAVIORAL INTERVENTION SPEC	218,260	221,401	110,701	(110,700)	50%
1214 NURSES, MONTHLY	92,928	93,922	42,692	(51,230)	45%
1231 PSYCHOLOGISTS, HOURLY	15,000	26,000	25,084	(916)	96%
1314 DIRECTORS, CERTIF, MONTHLY	143,808	140,572	71,904	(68,668)	51%
1316 COORDINATORS, CERT, MONTHLY	523,256	509,221	244,865	(264,356)	48%
1900 OTHER CERTIFICATED SALARIES	-	-	-	-	-
Total Certificated Salaries	12,536,391	12,421,942	5,718,574	(6,703,368)	46%
2112 SPEECH LANG PATHOLOGIST ASST	-	-	-	-	-
2115 INSTR AIDES, NON FT, W BEN, MO	3,892,368	3,833,716	1,647,062	(2,186,654)	43%
2120 INSTR AIDES, NON FT N/BEN, MO	17,943	18,130	7,932	(10,198)	44%
2130 INSTRUCTIONAL AIDES, HOURLY	82,000	59,745	2,224	(57,521)	4%
2160 INSTRUCTIONL AIDES, SUBSTITUTE	2,000	16,700	15,433	(1,267)	92%
2410 CLERICAL/OFFICE, MONTHLY	229,286	242,124	130,890	(111,234)	54%
2430 CLERICAL/OFFICE, HOURLY	5,000	-	-	-	-
2460 CLERICAL/OFFICE, SUBSITUTE	5,000	5,000	-	(5,000)	0%
2900 OTHER CLASSIFIED SALARIES	43,628	15,228	14,921	(307)	98%
2911 INTERPRETER/TRANSLTR, MONTHLY	49,215	49,272	24,048	(25,224)	49%
2916 OCCUPATIONAL THERAPIST	949,141	1,001,934	437,800	(564,134)	44%
2917 SPECIAL SERVICES, CLASSIFIED	-	-	-	-	-
2918 CERT.OCCUPAT. THERAPY ASSIST	52,370	52,884	23,137	(29,747)	44%
2921 INTERPRETER/TRANLATOR, PT, MO	40,227	44,810	19,604	(25,206)	44%
2923 INTENSIVE BEHVR INTRVNTN AIDES	2,415,183	2,475,393	1,033,844	(1,441,549)	42%
2924 PHYSICAL THERAPIST MONTHLY	181,936	202,046	84,900	(117,146)	42%
2933 STUDENT ASSISTANT, HOURLY	10,350	10,350	-	(10,350)	0%
2936 OCCUPATIONAL THERAPIST HOURLY	9,000	21,000	20,314	(686)	97%
2937 INTERPRET/TRANSLATORS, HOURLY	1,000	-	-	-	-
2939 COTA HOURLY	-	390	-	(390)	0%
2945 BILINGUAL COMM LIAISON, HOURLY	-	800	795	(5)	99%
2947 INTERPRET/TRANSLATORS, OT	-	55	107	52	194%
2964 STU INVTN SPEC SUB	-	1,200	1,151	(49)	96%
2990 OTHER CLASSIFIED	26,710	26,710	11,133	(15,577)	42%
2993 OTHER CLASSIFIED, HOURLY	60,000	30,000	-	(30,000)	0%
Total Classified Salaries	8,072,357	8,107,487	3,475,295	(4,632,192)	43%

Other Employee Contributions

SPECIAL ED SUMMARY	2020-2021 ADOPTED BUDGET	2020-2021 WORKING BUDGET	AS OF 1/22/2021 ACTUALS	DIFF	% ACTUAL OF TOTAL BT
3111 STRS, CERTIFICATED EMPLOYEES	2,306,694	1,879,613	909,931	(969,682)	48%
3112 STRS, CLASS	5,524	10,443	7,045	(3,398)	67%
3211 PERS, CERT	-	16,700	16,789	89	101%
3212 PERS, CLASSIFIED EMPLOYEES	1,820,554	1,662,149	705,516	(956,633)	42%
3311 OASDI, CERTIFICATED EMPLOYEES	-	3,920	5,570	1,650	142%
3312 OASDI, CLASSIFIED EMPLOYEES	499,843	498,522	213,284	(285,238)	43%
3331 MEDICARE, CERTIFICATED	181,783	169,396	82,276	(87,120)	49%
3332 MEDICARE, CLASSIFIED	116,902	117,196	50,488	(66,708)	43%
3411 HEALTH/WELFARE, CERTIFICATED	1,771,235	1,820,229	893,116	(927,113)	49%
3412 HEALTH/WELFARE, CLASSIFIED	1,904,409	1,658,865	777,009	(881,856)	47%
3511 SUI, CERTIFICATED	6,270	5,845	2,836	(3,009)	49%
3512 SUI, CLASSIFIED	4,039	4,053	1,651	(2,402)	41%
3611 W/C, CERTIFICATED	529,034	497,792	243,611	(254,181)	49%
3612 W/C, CLASSIFIED	340,652	345,173	148,189	(196,984)	43%
3711 OPEB,ALLOCATED CERTI	156,708	146,035	71,479	(74,556)	49%
3712 OPEB,ALLOCATED CLASSIFIED	100,907	101,310	43,216	(58,094)	43%
3911 CASH IN LIEU, CERTIFICATED	17,640	9,720	3,240	(6,480)	33%
3912 CASH IN LIEU, CLASSIFIED	55,800	49,665	21,776	(27,889)	44%
Total Benefits	9,817,994	8,996,626	4,197,021	(4,799,605)	47%

Financials continued

SPECIAL ED SUMMARY	2020-2021 ADOPTED BUDGET	2020-2021 WORKING BUDGET	AS OF 1/22/2021 ACTUALS	DIFF	% ACTUAL OF TOTAL BT
4310 GENERAL SUPPLIES & MATERIALS	110,200	91,100	33,428	(57,672)	37%
4320 ELECTRONIC DEVICES \$150-\$499	10,000	10,000	-	(10,000)	0%
4400 NON-CAPITAL EQUIP-\$500-\$5000	10,000	10,000	3,578	(6,422)	36%
Total Supplies	130,200	111,100	37,006	(74,094)	33%
5125 SUBAGREEMENT - NPS CONTRACTS	1,550,000	1,550,000	473,826	(1,076,174)	31%
5126 SUBAGREEMENT - NPA CONTRACTS	730,000	730,000	431,436	(298,564)	59%
5210 MILEAGE REIMBURSEMENT	16,500	16,500	555	(15,945)	3%
5220 CONFERENCE/TRAVEL EXPENSES	17,000	17,000	363	(16,638)	2%
5300 DUES AND MEMBERSHIPS	-	-	-	-	-
5650 MAINTENANCE AGREEMENT	3,100	4,100	4,075	(25)	99%
5710 DIRECT COST TRF - INTRAFUND	10,000	10,000	-	(10,000)	0%
5802 INDEPENDENT CONTRACTORS/CONSLT	200,000	200,000	74,496	(125,504)	37%
5820 LEGAL COSTS	300,000	300,000	95,575	(204,425)	32%
5890 OTHER OPERATING EXPENSES	830,000	805,505	473,939	(331,566)	59%
5891 LEGAL SETTLEMENTS	400,000	625,000	621,964	(3,036)	100%
5900 COMMUNICATIONS	5,000	7,100	3,377	(3,723)	48%
Total Operating Expenses	4,061,600	4,265,205	2,179,605	(2,085,600)	51%
6400 EQUIPMENT	-	-	-	-	-
7310 INTRAFUND - DIR/INDIRECT COST	140,336	140,336	-	(140,336)	0%
TOTAL EXPENDITURES:	34,758,878	34,042,696	15,607,500	(18,435,196)	46%
1211 PSYCHOLOGISTS (see RES 00000)	(1,012,829)	(1,012,829)	-	1,012,829	0%
TOTAL EXP (excl PSYCH in Res 00000):	33,746,049	33,029,867	15,607,500	(17,422,367)	47%



Staff Salaries and Benefits 2020-2021

SPECIAL ED 20-21 - 2nd Interim Budget	FTEs	Salaries	Benefits	Total Salaries & Benefits
DIRECTOR, SPECIAL ED.	1.0000	143,808	56,461	200,269
COORDINATOR, SPECIAL ED	4.0000	509,221	181,780	691,001
BEHAVIORAL INTERVENTION	2.0000	221,401	82,159	303,560
SCHOOL PSYCHOLOGIST	14.6000	1,622,281	581,479	2,203,760
TOTAL MANAGEMENT	21.6000	2,496,711	901,879	3,398,590
CLASSROOM TEACHER	92.1000	7,996,459	3,186,196	11,182,655
SPEECH PATHOLOGIST	17.0000	1,284,127	527,658	1,811,785
COUNSELOR	1.0000	76,958	24,708	101,666
SCHOOL NURSE	1.4000	93,922	29,655	123,577
TOTAL CERTIFICATED	111.5000	9,451,466	3,768,217	13,219,683
CLASSIFIED				
PARAEDUCATOR 1	95.5253	3,422,017	1,931,575	5,353,592
PARAEDUCATOR 2	10.6917	433,828	281,665	715,493
PARAEDUCATOR 3	66.2162	2,475,393	1,356,809	3,832,202
TOTAL PARA EDUCATORS	172.4332	6,331,238	3,570,049	9,901,287
OCCUPATIONAL THERAPIST	10.0000	1,001,934	484,929	1,486,863
COTA-OCCUPATIONAL TRPY AS	1.0000	52,884	30,321	83,205
PHYSICAL THERAPIST	2.0000	202,046	94,698	296,744
SPEECH LANG PATHOLOG ASST	-	-	-	-
LIC VOCATIONAL NURSE	-	13,228	4,800	18,028
ACCOUNTANT	0.5000	43,164	25,962	69,126
ADMINISTRATIVE ASSISTANT	1.0000	43,608	38,640	82,248
SPECIAL ED DATA TECHNICIA	1.0000	58,440	29,077	87,517
SPECIAL ED SPECIALIST	1.0000	84,288	46,031	130,319
SR OFFICE SPECIALIST	-	12,622	12,111	24,733
OFFICE SPECIALIST	-	-	-	-
TRANSLATOR	1.0000	49,272	33,489	82,761
BRAILLE TRANSCRIBER	0.7500	44,810	22,581	67,391
WORKABILITY ASSISTANT	0.7000	29,601	11,001	40,602
TOTAL CLASSIFIED	191.3832	7,967,135	4,403,689	12,370,824
Total	324.4832	19,915,312	9,073,785	28,989,097

Medi-Cal (Nurse 0.6FTE)

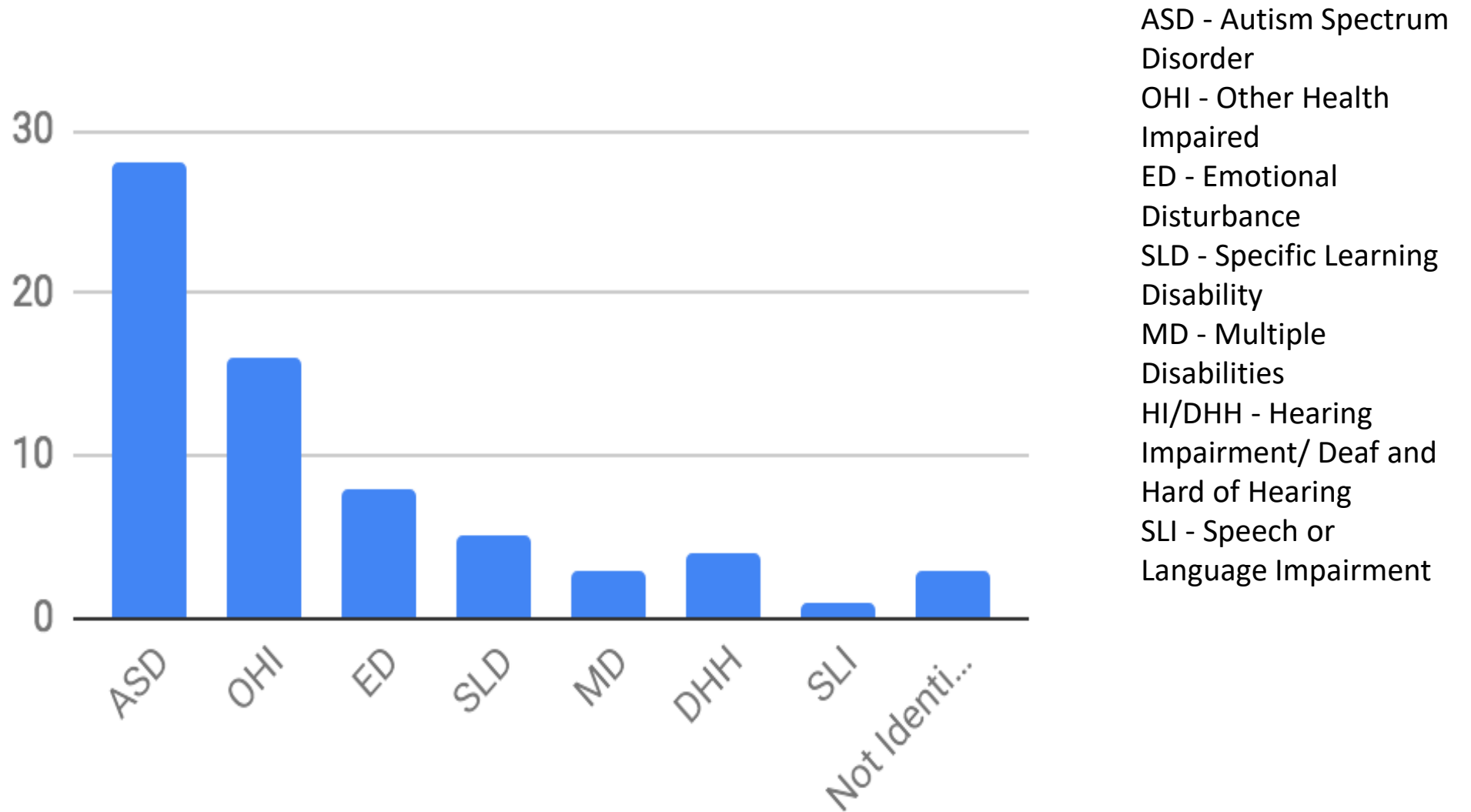
0.6000	35,023	20,815	55,838
325.0832	19,950,335	9,094,600	29,044,935



Extra Funding

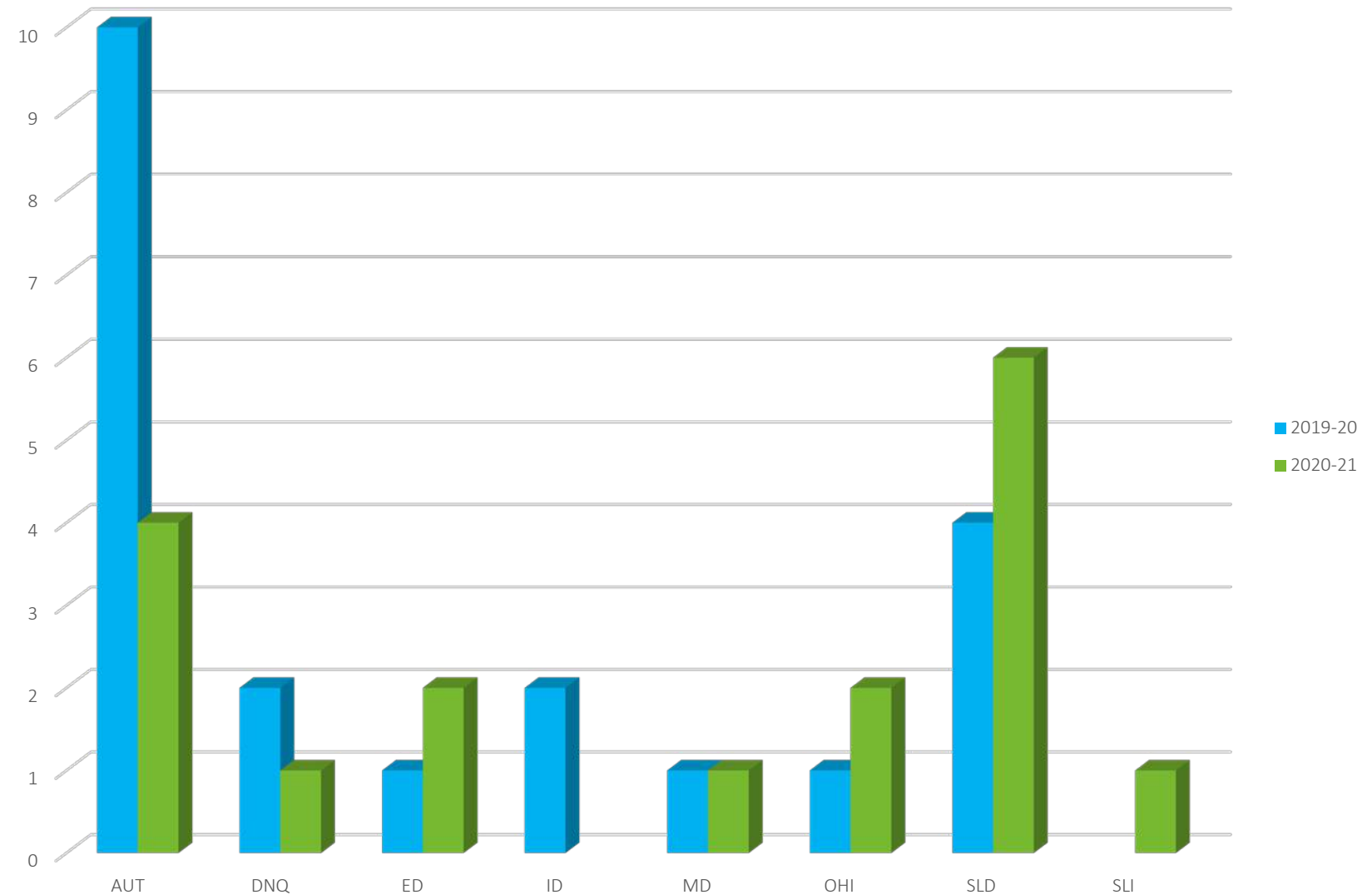
- Last year was provided by State for special ed preschool one time funds of \$549,608
- Governor's Proposed Budget for Special Education
 - A. Base Funding- \$634.38; 1.5% COLA
 - B. \$500,000 Study on NPS Certification and Placements
 - C. \$300 M Ongoing Early Intervention Grant (estimated \$100,000 to SMMUSD)
- Distributed directly to LEAs based on Preschool SWD Pupil Count
Appx. \$5900 per resident Preschool SWD
Intent language on focus for inclusive practices
- MediCal Generated Funds- approx. \$150,000 yearly
- Other MediCal Generated Fund that off sets general fund contribution to special education- approx. \$300,000 yearly
- Increase in Low Incidence funds= \$210,000 (to fund SELPA Audiologist and SMMUSD Brailist)
- Increase in SELPA Alternate Dispute Resolution funding -one time funds \$70,000

Legal Cases by Eligibility 2015 to 2018

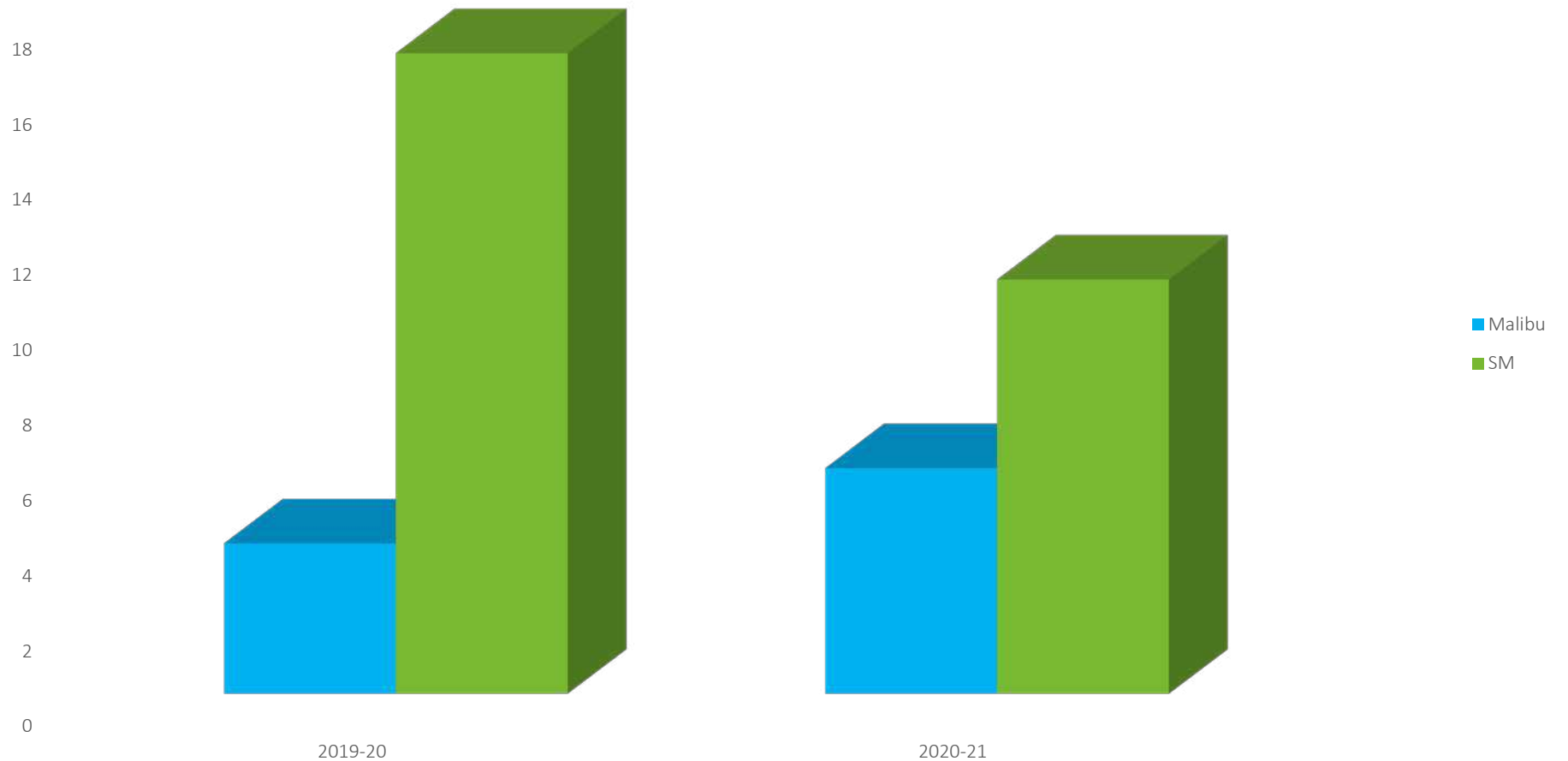


Legal Cases by Eligibility 2019-20 & 2020-21


Aut= Autism
DNQ= Not Eligible
ED= Emotionally Disturbance
ID= Intellectual Disability
OHI= Other Health Impaired
SLD= Specific Learning Disability
SLI= Speech & Language Impaired



Cases Per Year by City 2019-2021



Approximately 1190 in Malibu & 8400 in Santa Monica



Non-Public School & Residential Treatment Center Placements

Cases in **Non-Public School** as of end of 2019-2020: 14

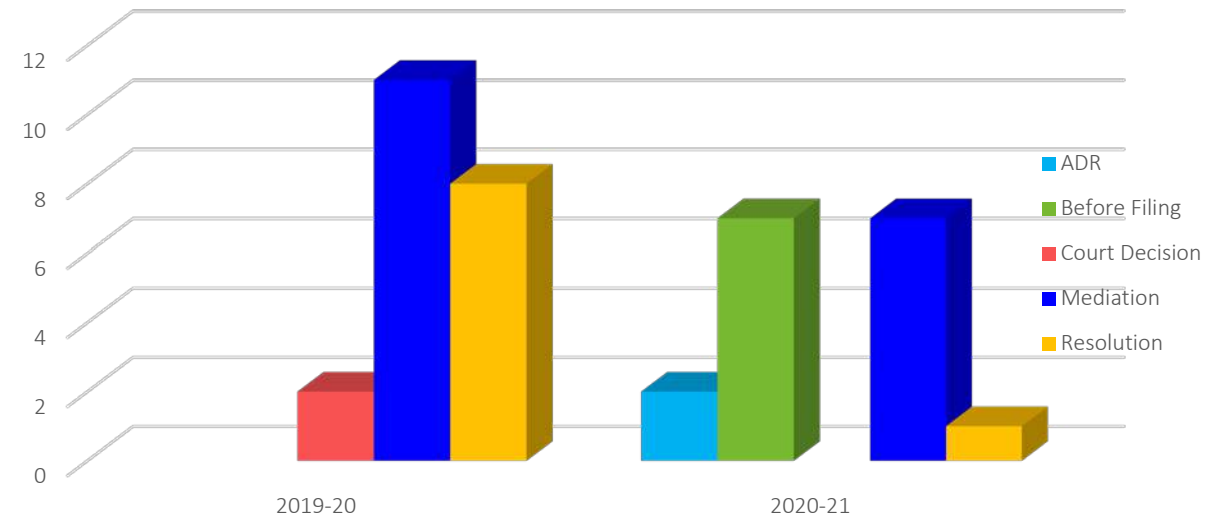
Cases in **Non-Public School** as of today: 10

Cases in **Residential Treatment Center** as of end of 2019-2020: 7

Cases in **Residential Treatment Center** as of today: 5

Information About Cases 2019-2020& 2020-21

- 2 cases were settled using Alternate Dispute Resolution
- 7 cases were settled prior to a formal Due Process Filing
- 9 cases were settled at Resolution
- 18 cases were settled at Mediation
- 2 case went to trial





SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Legal

Themes-

Unilateral Placements

Independent Evaluations

Wanting Additional Services

SPECIAL EDUCATION**LEGAL SETTLEMENTS - Multi-Year, Long-term liabilities**

FY 2012-2021

FY	Total	19-20	20-21	21-22	22-23	23-24	24-25	25-thereafter
12-13	252,665	-	-	-	-	-	-	-
13-14	408,686	-	-	-	-	-	-	-
14-15	493,076	-	-	-	-	-	-	-
15-16	628,070	6,200	6,800	6,800	6,800	6,800	6,800	34,000
16-17	519,247	10,240	11,520	11,520	11,520	11,520	11,520	57,600
17-18	787,461	386,316	405,579	242,492	242,492	242,492	-	-
18-19	1,788,224	537,590	291,324	213,211	160,600	-	-	-
19-20	1,683,149	1,224,768	643,244	441,564	441,564	441,564	441,564	1,324,692
20-21	1,058,392	-	1,013,950	43,166	-	-	-	-
Total	7,618,970	2,165,114	2,372,417	958,753	862,976	702,376	459,884	1,416,292

Total amount includes settlement amounts for Parent atty fees, Parent reimbursements for education and related services costs and Direct Contract obligations for the intial year of the settlement agreement



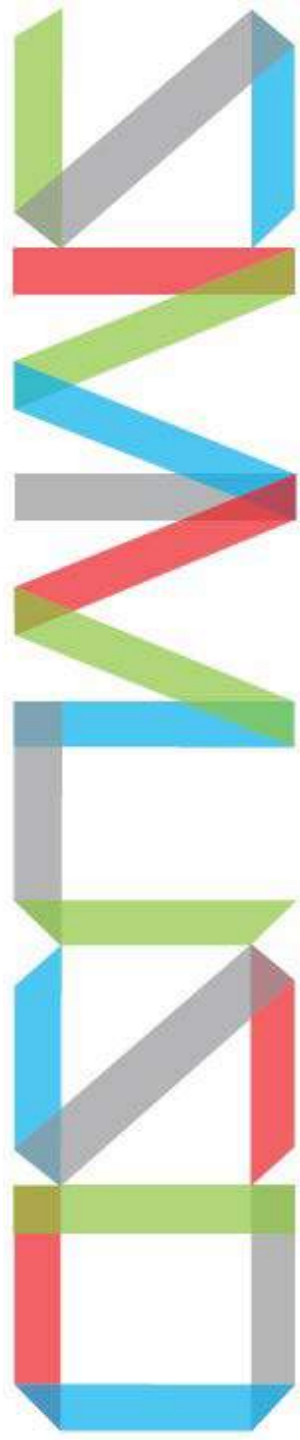
Summary of Total District Legal Costs by Year (including Settlements)

Fiscal Year	Superintendent	Business Services	Personnel/HR	Special Ed	Total
20-21 Budget	260,000	300,000	400,000	925,000	1,885,000
19-20	199,328	339,922	433,772	1,099,394	2,072,416
18-19	299,349	198,562	456,170	1,780,765	2,734,846
17-18	108,066	228,586	316,129	1,045,955	1,698,736
16-17	193,293	228,923	199,710	714,212	1,336,138
15-16	369,507	372,687	302,916	954,681	1,999,791
14-15	179,396	131,137	234,480	777,833	1,322,846
13-14	330,621	100,350	208,542	726,504	1,366,017
12-13	49,874	142,778	255,083	514,670	962,405

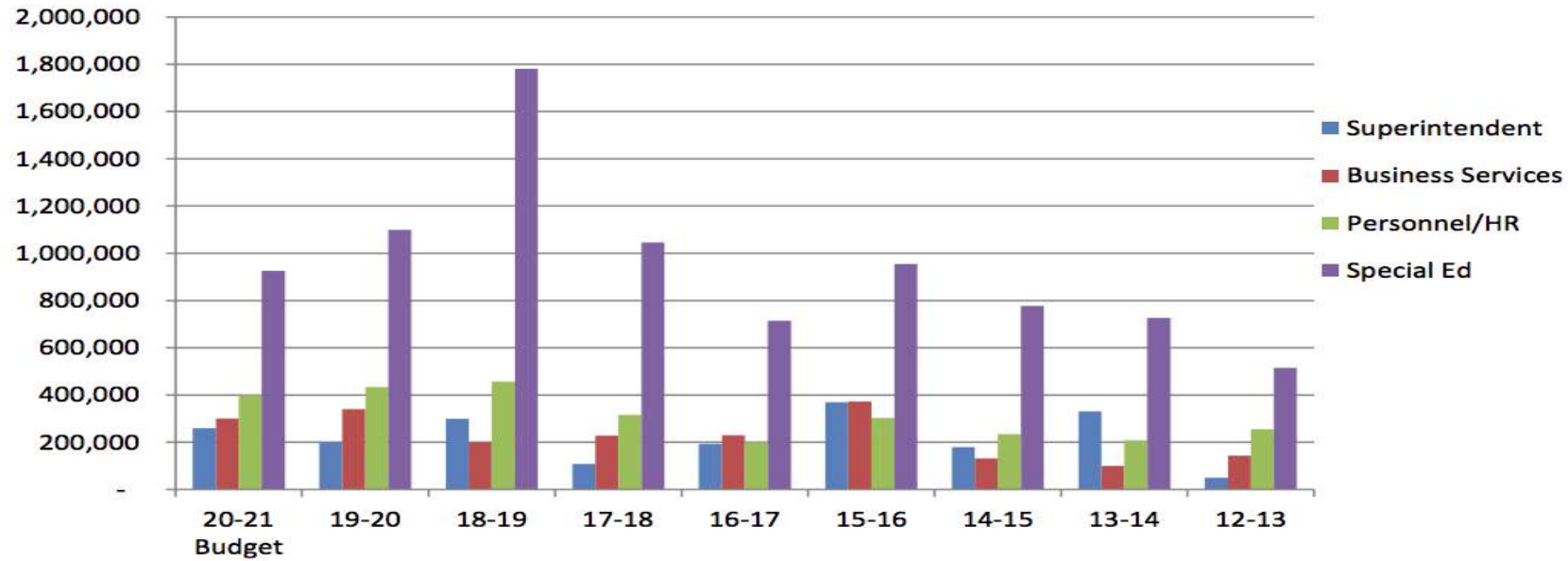
Special Education

Summary of Legal Costs by Year

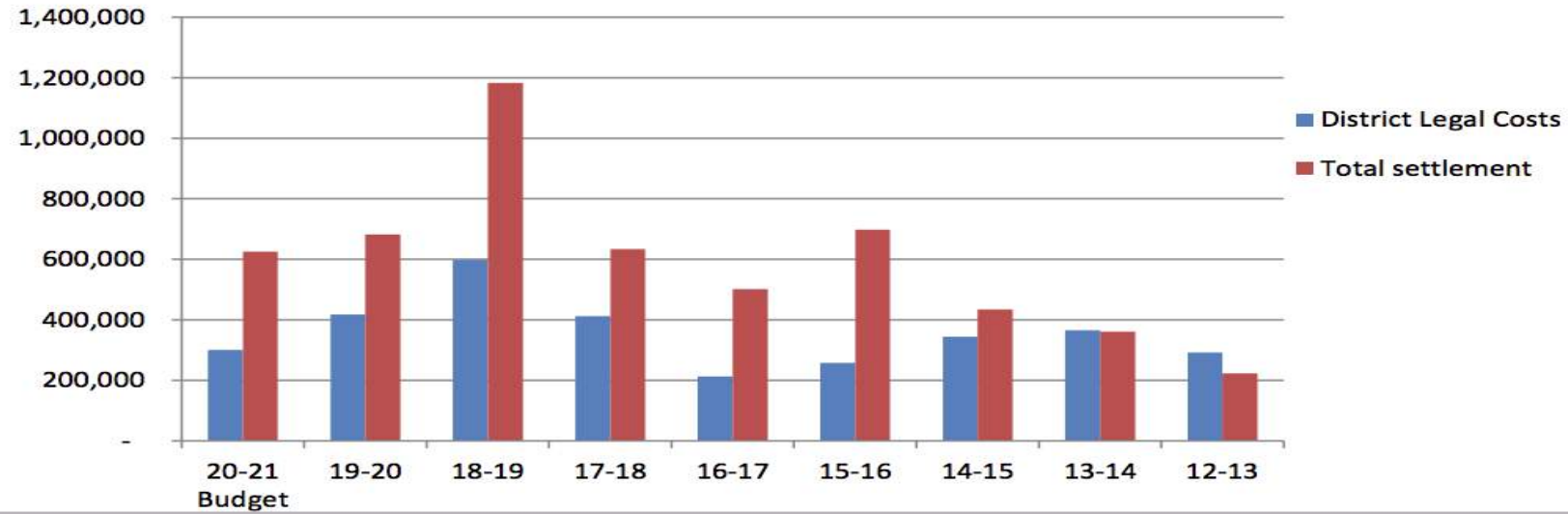
Special Ed	District Legal Costs	Total Settlement		Total settlement	Total
		Parent Legal Costs	Parent Reimbursement		
20-21 Budget	300,000	156,250	468,750	625,000	925,000
19-20	417,574	166,531	515,289	681,820	1,099,394
18-19	598,162	511,206	671,397	1,182,603	1,780,765
17-18	411,886	160,090	473,979	634,069	1,045,955
16-17	212,392	113,450	388,370	501,820	714,212
15-16	257,200	566,367	131,114	697,481	954,681
14-15	343,619	353,200	81,013	434,213	777,833
13-14	365,773	176,000	184,730	360,730	726,504
12-13	291,805	157,465	65,400	222,865	514,670



Total Legal Costs by Department



Special Ed Legal Costs & Settlements





Next Steps

- Examine program locations and needs being met
- Continue to build community partnerships
- Continue to train staff in order to meet legal requirements
- Provide clear policies and procedures in a central location
- Work on staff satisfaction to reduce turn over that requires training new staff
- Work on inclusive practices
- Align staffing with student populations
- Continue to staff paraeducator positions with district employees and provide training
- Have only 2 staff members communicating with attorneys
- Track all legal to make sure agreements are satisfied
- Continue to work on communication with families



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

*Office of Melody Canady, Assistant Superintendent
Business and Fiscal Services*

TO: For Public Review
FROM: Melody Canady
RE: Proposed Annual Plan of Measure R Expenditures for 2021-22
DATE: March 11, 2021

In accordance with *The Santa Monica-Malibu Schools Quality Education Funding Renewal Measure* (Measure R) Section 5.B, Accountability, Planning, Public Information, and Compliance Review Provisions-Annual Plan, the District must develop a Proposed Annual Plan to recommend expenditures of the tax proceeds that are consistent with the intent of Measure R, which shall be made available for public review ninety (90) calendar days prior to Board adoption of its annual budget.

Below is the Proposed Annual Plan of Measure R Expenditures for the 2021-22 fiscal year:

**SANTA MONICA MALIBU UNIFIED SCHOOL DISTRICT
PARCEL TAX - MEASURE "R" BUDGET**

	2020-21 BUDGET		2021-22 PROPOSED	
	FTE		FTE	
REVENUE:		12,568,316		13,287,728
EXPENDITURES:				
COST TO ADMINISTER		24,500		35,000
PHYSICAL EDUCATION	16.250	976,407	16.250	1,093,081
COMMUNITY SERVICES	1.000	78,721	1.000	85,005
TECHNOLOGY	18.000	2,543,242	18.000	2,749,898
ART AND MUSIC PROGRAMS	18.875	1,562,621	18.875	1,762,858
LIBRARY PROGRAM	16.375	1,300,491	17.375	1,440,047
GENERAL EDUCATION TEACHERS (TK-12 TH GRADES)	44.000	6,082,334	44.000	6,121,839
SUBTOTAL EXPENDITURES FOR MEASURE "R"	114.500	12,568,316	115.500	13,287,728
BALANCE USED TO PRESERVE PROGRAMS AND REPLACE FUNDS LOST DUE TO INADEQUATE STATE FUNDING		0		0
TOTAL BUDGET MEASURE "R"		12,568,316		13,287,728

In accordance with Section 5.C-Public Comment Process, the Board shall hold a noticed public hearing on this plan no fewer than 60 calendar days before the annual budget is adopted for the subsequent fiscal year. Public notice will be published for the public hearing, to be held at the April 3, 2019 Board Meeting at the District's Administration Offices Board Room, 1651 16th Street, Santa Monica, CA 90404-3891. Section 5.C also states that no fewer than 30 days prior to the annual budget adoption, the Independent Citizens Oversight Committee will review the public hearing findings and make its recommendation to the Board.

SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT
2021-22 PROPOSED BUDGET

3/11/2021

<i>*New Expenditure</i> <i>**Increased Expenditure</i>	2020-21 BUDGET		2021-22 PROPOSED BUDGET	
REVENUE:	12,568,316		13,287,728	
EXPENDITURES:	FTE	AMOUNT	FTE	AMOUNT
GENERAL EDUCATION:				
GENERAL EDUCATION TEACHERS	44.0000	6,082,334	44.0000	6,121,839
Teachers Salaries & Benefits - TK-3rd Grades	14.0000	1,904,030	14.0000	1,916,600
Teachers Salaries & Benefits - 4th & 5th Grades	8.0000	1,029,543	8.0000	1,036,726
Teachers Salaries & Benefits - 6th-8th (Middle School) Grades	10.0000	1,471,555	10.0000	1,480,533
Teachers Salaries & Benefits - 9th-12th (High School) Grades	12.0000	1,677,206	12.0000	1,687,980
TOTAL FOR UNRESTRICTED TEACHERS	44.0000	6,082,334	44.0000	6,121,839

MEASURE "R" AUDIT		4,000		4,000
**MEASURE "R" EXEMPTION PROCESSING COST		4,500		12,000
SUPPLIES		1,000		500
SERVICES AND OTHER OPERATING COSTS		2,000		500
*LEGAL		-		5,000
MEASURE R COUNTY ASSESTMENT FEES		13,000		13,000
ADMINISTRATION COST		24,500		35,000

01-00001-0-17100-10000-1110-030-1501				
ART & MUSIC PROGRAM				
ELEMENTARY MUSIC TEACHERS	10.0000	775,777	10.0000	815,125
EXTRA DUTY UNIT -EDU		12,009		12,009
OTHER HOURLY		700		700
TEACHER SUBS		3,000		3,000
**MARIACHI LEADS & STAFF		8,580		10,000
SPECIAL SERVICES		600		600
BENEFITS		309,157		378,782
ACCOMPANIST/MUSIC AIDES / SECONDARY				
ADAMS	2.0000	79,023	2.0000	91,896
LINCOLN	2.0000	66,882	2.0000	70,869
SMASH		6,000		6,000
MALIBU	2.8750	85,696	2.8750	89,734
SAMOH	2.0000	83,219	2.0000	92,142
**MARIACHI LEADS & STAFF		21,613		23,834
NON-PERSONNEL ELEMENTARY & SECONDARY				
SUPPLIES		13,200		73,166
Mariachi Instruments		7,966		7,966
Mariachi Textbooks		200		200
Mariachi Other Supplies		1,000		1,000
Mariachi Monos		500		500
Mariachi Sheet Music		500		500
*Band, Choir, Orchestra Secondary Sheet Music		-		63,000
MILEAGE		2,500		1,000
**REPAIR BY VENDOR		50,000		60,000
DIRECT COST-PRINTING & SCHOOL BUS		4,200		4,200
TRANSPORTATION		5,000		5,000
RENTS & LEASES		800		800
CONSULTANT (SMC Global Dance 4th Grade)		20,000		20,000
Mariachi Professional Development/Recruitment		4,000		4,000
OTHER OPERATING COSTS		500		-
TOTAL BUDGET FOR MUSIC PROGRAM:	18.8750	1,562,621	18.8750	1,762,858

SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT
2021-22 PROPOSED BUDGET

3/11/2021

<i>*New Expenditure</i> <i>**Increased Expenditure</i>	2020-21 BUDGET		2021-22 PROPOSED BUDGET	
REVENUE:	12,568,316		13,287,728	
EXPENDITURES:	FTE	AMOUNT	FTE	AMOUNT
01-00001-0-19480-10000-2xxx-030-1501				
PE PROGRAM				
ELEMENTARY				
PHYSICAL ACTIVITY SPECIALIST	13.8750	545,715	13.8750	572,210
BENEFITS		230,799		280,752
TEACHER HOURLY & SUB	-	15,000	-	15,000
PAS- SUB		20,000		20,000
BENEFITS		10,189		10,682
PE SUPPLIES		1,200		1,200
SECONDARY				
ADAMS	0.8750	37,607	0.8750	44,780
LINCOLN	0.7500	32,097	0.7500	34,586
MALIBU	0.7500	42,024	0.7500	45,094
6TH & 7TH ISPE STUDENT SUPPORT STAFF		29,777		29,777
*8TH ISPE STUDENT SUPPORT STAFF		-		15,000
7TH ISPE SUPPLIES/MATERIALS/NON-CAP EQUIP		12,000		12,000
*8TH ISPE SUPPLIES/MATERIALS/NON-CAP EQUIP		-		12,000
TOTAL BUDGET FOR PE PROGRAM:	16.2500	976,407	16.2500	1,093,081

01-00001-0-19530-24200-1210/2410				
LIBRARY PROGRAM				
ELEMENTARY				
LIBRARY ASSISTANT	7.3750	292,678	8.3750	359,974
SECONDARY				
LIBRARIANS	4.5000	395,628	4.5000	405,322
LIBRARY ASSISTANT/TEXBOOK COORDINATOR	4.5000	177,111	4.5000	195,206
BENEFITS		372,575		417,045
YOUNG ADULT LIBRARY ASSOCIATION CONFERENCE		7,500		7,500
MAINTENANCE AGREEMENT		-		-
OTHER OPERATING COST		-		-
Proquest Information & Learning		55,000		55,000
TOTAL BUDGET FOR LIBRARY PROGRAM:	16.3750	1,300,491	17.3750	1,440,047

01-000010-0-81000-54000-2910-046-1501				
COMMUNITY SERVICES				
MEDIA TECHNICIAN/BARNUM HALL	1.00	78,721	1.00	85,005
TOTAL BUDGET FOR COMMUNITY SERVICES				

SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT
2021-22 PROPOSED BUDGET

3/11/2021

<i>*New Expenditure</i> <i>**Increased Expenditure</i>	2020-21 BUDGET		2021-22 PROPOSED BUDGET	
REVENUE:	12,568,316		13,287,728	
EXPENDITURES:	FTE	AMOUNT	FTE	AMOUNT
01-00001-0-19100-xxxxx-xxxx-xxx-xxxx TECHNOLOGY				
TECHNOLOGY SUPPORT ASSISTANT	14.0000	951,000	14.0000	1,007,616
NETWORK ENGINEER	2.0000	225,924	1.0000	121,512
SENIOR NETWORK ENGINEER	-	-	1.0000	135,396
SYSTEMS ANALYST	1.0000	86,328	1.0000	90,660
AV TECHNICIAN	1.0000	51,756	1.0000	51,756
**TECHNICIAN- HOURLY & OT		3,000		10,000
BENEFITS		472,734		572,958
**SUPPLIES		10,000		23,000
NON-CAPITAL EQUIPMENT		10,000		5,000
MILEAGE		500		-
CONFERENCE		2,000		2,000
MAINTENANCE AGREEMENT (Detail Attached)		700,000		720,000
REPAIR BY VENDOR		10,000		5,000
OTHER OPERATING COSTS		20,000		5,000
EQUIPMENT		-		-
TOTAL BUDGET FOR TECHNOLOGY	18.0000	2,543,242	18.0000	2,749,898
TOTAL REVENUE FOR MEASURE "R":		12,568,316		13,287,728
TOTAL EXPENDITURE FOR MEASURE "R":	114.500	12,568,316	115.500	13,287,728

SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT
2021-22 PROPOSED BUDGET

Maintenance Agreement Detail

3/11/2021

VENDOR	2020-2021	2021-2022
NeoPost Maintenance	3,435.55	3,607.32
Solar Winds (Help Desk)	3,672.90	3,856.55
(zoho)Manage Engine-AD Manager Maintenance 2 domains	11,037.60	11,589.48
VM Maintenance (Virtualized Servers)	23,830.32	25,021.83
Cisco: Maintenance Agreement	313,179.17	328,838.13
Iron Mountain: Data BackUp	4,400.00	4,620.00
Solar Winds Performance Monitor	7,060.00	7,413.00
Active Network: BlueBear	6,959.75	7,307.74
IDEAL Annual Maintenance (Mailers)	12,174.72	12,783.46
Follet:Library Circulation	39,012.00	40,962.60
Illuminate: Student Information System	108,675.00	65,000.00
Amplified IT (Gopher Pack Google Managment Tools)	3,200.00	6,400.00
Druva Maintenance	1,680.00	1,764.00
Claris File maker maintenance	4,140.00	4,347.00
Apple Jamf Maintenance	12,600.00	15,000.00
Classroom A/V Maintenance	20,000.00	20,000.00
Aeries	150,000.00	150,000.00
TeamViewer Remote Management Maintenance Agreement	0.00	7,000.00
	725,057.01	715,511.11
BUDGET	700,000.00	720,000.00



UPDATES TO THE 2020-2021 AUDIT GUIDE — DISTANCE LEARNING AND BEYOND

February 2021

PRESENTERS



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TOPICS FOR DISCUSSION

Audit Guide: Changes for 2020-2021.

What areas the auditor might emphasize and how you can prepare for the audit.

Audit Guide: Looking ahead into 2021-2022 changes.

CHANGES FOR THE 2020-2021 AUDIT GUIDE

- **Suspended Procedures:**
 - Independent Study
 - Continuation Education
 - Juvenile Court Schools
 - Middle or Early College High Schools
 - Independent Study – Course Based
(except as it pertains to non-classroom
based charters)



A background image showing several business professionals in a meeting. They are seated around a table, looking at documents and charts. The image is slightly blurred and has a warm, golden light effect in the top left corner.

CHANGES FOR THE 2020-2021 AUDIT GUIDE

- **Suspended Procedures (cont.):**
 - **Transportation Maintenance of Effort**
 - **After/Before School Education and Safety Program**
 - **Local Control and Accountability Plan**
 - **Immunizations**
 - **Charter Schools – Annual Instructional Minutes**

Changes for the 20-21 Audit Guide - Amendments

Report Components – Removed references to ADA in the report

Schedule of ADA

Schedule of Findings and Questioned Costs

Remove reference to ADA throughout audit procedures:

Kindergarten Continuance

State in a finding the ~~resulting units of ADA~~ noncompliance

K-3 Grade Span Adjustment

....received funding for K-3 Grade Span Adjustment

~~reported ADA~~.....

Changes for the 20-21 Audit Guide - Amendments

Auditing Standards: Sampling

The auditor should select samples ~~Sampling should be~~ based on the guidance.....

Materiality Levels: Table below (based on 2018-2019 ADA) only applies to Independent Study – Course Based Program.

All suspended ADA related programs, such as independent study should be audited as part of Attendance and Distance Learning (Section A)

<u>LEA's Total Reported ADA</u>	<u>Materiality Level/Program</u>
1 - 1,000	10 or more ADA
1,001 - 2,500	20 or more ADA
2,501 - 10,000	50 or more ADA
More than 10,000	100 or more ADA

Changes for the 20-21 Audit Guide - Amendments

Teacher Certification and Misassignments: Select a representative sample of teachers for the school sites selected... ~~For each teacher selected...~~

Instructional Materials (technical change): Delete references to Education Code (EC) Sections 60605 and 60605.8 (Procedure 5), and a word change from 'foreign' to 'world' (Procedure 6)

School Accountability Report Card (technical change): Change from 'misassignment' to 'misassignments' to align with EC Section 33126(b)(5)

Changes for the 20-21 Audit Guide - Amendments

Unduplicated LCFF Pupil Counts: Amend Procedures to include Adult English Learner (ADEL) eligible (new English Learner Acquisition Status designation)

Independent Study – Course Based: Procedure 1 is changed to apply to charter schools classified as non-classroom based as of 2019-2020 instead of 'LEA' as distance learning requirements apply to school districts, county offices of education, classroom-based charter schools, and newly operating charter schools. References to ADA and its fiscal impact, in addition to the independent study ratio, have been deleted as no ADA is being reported

Changes for the 20-21 Audit Guide - Amendments

Charter School - Attendance: Eliminate all references to ADA. Deleted procedures for pupils over the age of 19 years that generated ADA apportionment. Moved verification of annual days to nonclassroom-based instruction section

Charter School – Mode of Instruction: If the charter school is a nonclassroom-based charter school, proceed to the nonclassroom based instruction and determination of funding for nonclassroom based instruction sections. Otherwise, proceed to the Attendance and Distant Learning section

Changes for the 20-21 Audit Guide - Amendments

Charter School – Nonclassroom-Based

Instruction/Independent Study: References to ADA and its fiscal impact, in addition to the independent study ratio, have been deleted as no ADA is being reported

Review the school attendance calendar and determine the number of days offered by grade level (minimum of 175 days to be offered)

Changes for the 20-21 Audit Guide - Amendments

Charter School – Determination of Funding for Nonclassroom-Based Instruction: If a charter school was classified as a nonclassroom-based charter school as of the 2019-2020 fiscal year ~~more than 20 percent of the charter school's total ADA was generated through nonclassroom based instruction (independent study)...~~

For funding determination audit findings for 2020-2021 fiscal year only, report the number of units of 2019-2020 second period ADA by grade span and an estimate of their dollar value.

Changes for the 20-21 Audit Guide - Amendments

Instructional Time: Key Elements

In order for a day to count as a day of instruction towards meeting the annual day requirement (180 days for school districts, 175 days for charter schools), students must be scheduled to attend a school day equivalent to the minimum day of instruction

For the 2020–21 school year, the minimum schoolday for a local educational agency is as follows:

- (a) 180 instructional minutes in kindergarten.
- (b) 230 instructional minutes in grades 1 to 3, inclusive.
- (c) 240 instructional minutes in grades 4 to 12, inclusive.

Changes for the 20-21 Audit Guide - Amendments

Instructional Time: Key elements to understand to ensure compliance:

A school day can be met through in-person instruction, distance learning, or a combination of both

Instructional time for distance learning is calculated based on the time value of synchronous and/or asynchronous instruction and assignments as determined and certified by a certificated employee

Instructional time for in-person instruction is calculated based on time scheduled under the immediate physical supervision and control of a certificated employee

Changes for the 20-21 Audit Guide - Amendments

Instructional Time: New Procedures

Review school attendance calendars, bell or class schedules, or other documentation, to determine if any individual days are shorter than the normal length

- For distance learning, documentation includes the certificated employee certification of time value
- The certification to time value may be a stand-alone document, or in the weekly engagement record

For distance learning, select a sample of classes **and** pupils and review a sample of days to verify the pupils were offered at least the minimum school length

Changes for the 20-21 Audit Guide - Amendments

Instructional Time: Concerns and Challenges

Significant differences from prior year

District-wide schedules vs. time value at site/class level

Key component – certification of time value by a certificated employee – Will this create inconsistencies between what the district/site report vs. what the teacher “certifies”

Varying ways to document compliance

Changes for the 20-21 Audit Guide - Amendments

Instructional Time: New Procedures (continued)

Verify if the schools deviated from calendar(s), schedules, or other supporting documentation

Consideration: Inconsistencies could result if planned offerings are developed at the district/site level, but time value certified is at the teacher level and does not agree with planned offerings

Consideration: Certify time value at the site level rather than by individual teacher to prevent errors or noncompliance

Changes for the 20-21 Audit Guide - Amendments

Instructional Time: New Procedures (continued)

Determine by grade level, the total number of school days in each sampled school's attendance calendar(s) that were of at least the minimum length required for a school day and compare to the required number of days for compliance

Noncompliance results in a penalty that is required to be reported in the audit report with an accompanying schedule

Changes for the 20-21 Audit Guide - Amendments

Attendance and Distance Learning: Key Elements

Each LEA shall document daily participation for each pupil on each schoolday

A pupil who does not participate in distance learning on a schoolday shall be documented as absent

Daily participation may include, but is not limited to, evidence of participation in online activities, completion of regular assignments, completion of assessments, and contact between employees and pupils/guardians

Ensure weekly engagement record is completed for each pupil documenting synchronous and asynchronous instruction, verifying daily participation and tracking assignments

Changes for the 20-21 Audit Guide - Amendments

Attendance and Distance Learning: New Procedures

Applies to School Districts, COE's, Classroom-based Charters, and Newly Operational Charters beginning 2020-2021

Select a sample of schools (minimum 10% or 1 school site for each grade span)

Select a representative sample of absences for each of the sites selected and verify that absences were reported correctly for site-based or distance learning instruction

Documentation of absences will most likely vary

No evidence of daily participation is one example of an absence

Changes for the 20-21 Audit Guide - Amendments

Attendance and Distance Learning: New Procedures (continued)

Verify the LEA has written procedures relating to tiered reengagement strategies for all pupils who are absent from distance learning for more than three school days or 60% of the instructional days in the week

From the sample of schools selected, select a sample of pupils enrolled:

- If written procedures relating to tiered reengagement did not exist and the student sampled was absent for more than 3 days/60%, report noncompliance in a finding and estimate penalty
- Verify a certificated employee delivered instruction through distance learning and/or in person instruction
- Select one week after September 1, 2020 and verify attendance to weekly engagement records and daily participation

Changes for the 20-21 Audit Guide - Amendments

Attendance and Distance Learning: New Procedures (continued)

Weekly engagement records and daily participation:

Verify each pupil had a completed weekly engagement record that documents synchronous or asynchronous instruction for each whole or partial day by verifying daily participation and tracking of assignments

- Weekly engagement records can be met in a stand-alone record or through a combination of records
- For students tested at the secondary level (period-to-period), all period records will be required to be tested

Verify for each pupil that daily participation was documented on each school day for which distance learning was provided

- This requirement can be met through separate daily participation records, within the student information system, or another method, as long as it meets the requirement.
- For student who did not participate in distance learning, verify they were marked absent for the day

TIPS FOR SUCCESS

1

- Discuss your procedures with your auditors in advance so there is a clear understanding and approach to the audit

2

- If your procedures include a combination of documents for compliance, ensure you provide all related documents to your auditors to avoid confusion and excessive “back and forth” or misunderstandings

3

- Consider developing a checklist to ensure all required components of the weekly engagement record are present

BEWARE!!!

Please
note:

- The volume of audit requests will likely increase this year!

Be
Patient:

- This is new for all of us and is subject to interpretation.

WHAT IS BEING PROPOSED FOR THE 2021-2022 AUDIT GUIDE

- **Bring back programs that were suspended in 2020-2021**
- **Materiality levels:** Added clarity on which programs the materiality levels apply to for testing
- **Comprehensive School Safety Plans:** Changed terminology from “approved” to “adopted”
- **Local Control and Accountability Plan:** Changed sample selection of “actions and services” to just “actions”
- **Immunizations:** Confirm vaccinations of K, 1st, 7th, and 8th grade students related to chickenpox, measles, and Tdap



QUESTIONS?

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.

THANK YOU

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