

West Contra Costa Unified School District
Office of the Superintendent

Friday Memo
July 10, 2020

Upcoming Events – Matthew Duffy

July 10: WCCUSD School Reopening Town Hall, 5:30 PM - 7:00 PM

July 15: Drive Thru Extended Learning Graduation, 11:00 AM - 1:00 PM

July 15: Board of Education, Video Conference, 6:30 PM

July 28: Agenda Setting, 4:30 PM

July 29: Special Board Meeting, Video Conference, 6:30 PM

Next Week’s Board Meeting July 15 - Matthew Duffy

Closed Session will begin at 5:30 PM.

Manzanita Charter School and the WCCUSD SELPA - Matthew Duffy

In response to the questions presented by Board Member Phillips at the June 24, 2020 School Board Meeting, I wanted to provide some context that will help to better describe the situation.

Manzanita is one of the charter schools that have been collaborating with WCCUSD for many years through an MOU that essentially sets up schools like Manzanita to be included in our district collaborative of programs and services in the same way our neighborhood district schools are. This means that they receive all of their special education services through WCCUSD staff and all specialized district specialized programs are available to their students.

For a charter school that is a public school of an LEA, the LEA must serve children with disabilities attending that charter school in the same manner as the LEA serves children with disabilities in its other schools. The LEA is responsible for ensuring that children with disabilities in the charter school are provided a free appropriate public education (“FAPE”) consistent with the requirements of IDEA. The LEA of which the charter school is a part must first consider whether the special education and related services can be provided to the child at no cost to the parents in conformity with the child's IEP in the charter school, and if so, must implement the child's IEP in the charter school. If FAPE cannot be provided to the child in the charter school, the LEA of which the charter school is a part must place the child in another public school program. The LEA is required to make available a range of placement options, known as a continuum of placements, to meet the individualized needs of children with disabilities. The continuum of placement options includes any school within the LEA, or in this case where the WCCUSD SELPA serves as the LEA, any school within the SELPA.

Like many of our schools in the district, Manzanita Charter School serves students with mild to moderate disabilities through an RSP/Learning Center Model. They have a full time Special Education Teacher to run the program and assess potential students alongside a School Psychologist to determine if they qualify for special education. Related services are available and provided by WCCUSD staff as specified in the IEPs, including but not limited to speech and language services, mental health services and occupational therapy services. The services students receive are determined by the IEP teams, which include both special education and general education teachers, related services staff and also include the Principal of Manzanita or her designee.

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When a student presents more extensive needs, and the IEP team determines that the student will require a more restrictive placement such as a Counseling Enriched Classroom or an Extensive Needs Special Education Self Contained Classroom, the IEP team would place the student in these programs. These classes and programs are located at various WCCUSD school sites and non-resident students are offered bus services to get to school. If the IEP team determines that this placement is required for a student to be successful, it is required that the district offer and provide this level of service and the student be placed in that setting.

At Manzanita the IEP team is able to offer local programs that are designed to serve students with these extensive support needs. It is a hard decision for IEP teams to make to move students from schools because of the need for more support, but at the same time, regional programs are in place to provide the best possible support. Charter schools that are not in this type of MOU with a district or SELPA, they must seek out placements by negotiating with a district or place students in Non-Public Schools, which are very expensive and oftentimes not local.

Lastly, it is important to explain what it means when parents sign their children out of special education. This is part of the parent rights and procedural safeguards that we are required to inform the parents of at all annual IEPs. When parents decide that they do not want the services offered by the school district or LEA, they have a right to reject the IEP by writing a letter stating so. The next step is for the Director to invite the parent to meet and discuss the impact of that decision and mail a Prior Written Notice (PWN) that the parent has chosen to refuse services. At that point, parents can move forward with placing their children in general education and the district or LEA is not allowed to implement the IEP.

Enhancements to the Friday Letter – Tony Wold

As we begin the new school year the Operations and Business Services team will be working to provide more updates to the board through the Friday letters. As part of the budget reductions the District reduced management positions and consolidated functions into units. This week's letter will outline various activities that are occurring within operations as we work to prepare for back to school. This includes some of the structures within Business Services and District Operations that are reflected. We anticipate the completion of a full organization chart with contact matrices to be completed and ready for distribution with the onboarding of our new Chief Academic Officer in a couple of weeks. We understand the need for this for all stakeholders and will provide a full version once we have finished the hiring process of key positions in our Educational Services team including the Chief Academic Officer and Directors in EL and AA Student Achievement. During the transition, however there is quite a bit of work occurring behind the scenes in Operations to prepare for the upcoming school year. As we update the board on some of the key activities we will also outline the support leaders that are part of each area to provide more details.

Athletics Return to Activity– Tony Wold (Tashaka Merriweather / Julio Franco)

As part of our back to school framework the District is taking a Phases approach to our programs and services with the goal of providing safe in-person activities that will be phased in as they are possible and within negotiations with our bargaining units. Beginning on Monday, July 13, 2020 we are going to

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begin a pilot to have a small group of student-athletes return to athletic activity at the District High Schools.

Athletics is being supervised by the District Operations department the coming year with leadership through Julio Franco and Tashaka Merriweather. On Thursday, we met with all of the District's Athletic Directors to outline the framework for beginning to incorporate some in-person conditioning for the fall sports that include Football, Cross Country, Girls Volleyball and Cheerleading.

Recognizing the importance of physical activity to health, both physical & mental in student development and well-being, the District has been diligently working to identify ways to connect students within our athletic programs during the pandemic. On June 17th staff began working with site Athletic directors and coaches to develop a framework for school sites and coaches to follow while implementing return to physical activity/training standards, in accordance with state and local county requirements.

After receiving feedback from Fall coaches and Athletic directors, a proposal to safely return to activity has been drafted that is compliant with County health codes and safety provisions. Over the next two weeks we will pilot a portion of the return to activity proposal, by allowing High School sites to begin conditioning under those proposed guidelines.

At this time, we are limiting sites to **outside conditioning** only during this pilot with small cohorts, **no physical contact**, use of any balls or equipment, and protocols that do not allow students to travel to or from campus together. All indoor facilities will be off limits including locker rooms, weight rooms, classrooms and gyms which shall remain closed. Athletics Directors will monitor the progress of daily implementation and protocol efforts at the school sites over this time period. Should the District receive multiple notifications of failure to follow necessary safety precautions we will not hesitate to suspend the pilot.

During this period, in collaboration with the site Athletic directors, staff will continue to refine the criteria and protocols to reflect the most recently updated safety guidelines. Our hope is that we are able to incorporate a safe way to participate in fall sports even as we may not be able to fully implement daily full school in-classroom instruction due to facility constraints. Other States have attempted to begin this process with mixed results, but other Districts within Contra Costa County have also begun pilots in respect to Athletic conditioning

The California Interscholastic Federation (CIF) has indicated on July 20th that they plan to release the latest guidelines for high school sports participation and competitions in California. It is anticipated that they will discuss different viable options that can be considered dependent upon various situations and scenarios as it pertains to COVID-19. The CIF has been working with various experts in the field of education, health and safety and adjusted guidance as conditions have developed in the State. The Tri-County Athletic League (TCAL) will be able to make decisions regarding the fall season based upon CIF and North Coast Section (NCS) guidelines and mandates hopefully around July 23rd. Once the TCAL league commissioners have met and reviewed the updates and details concerning the CIF decisions we anticipate receiving more guidance on what the fall may look like. We anticipate that during

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that week TCAL commissioners will meet and brief the TCAL athletic directors on the CIF decisions. We are currently working to build multiple options, including modified leagues or even internal leagues to attempt to have fall sports in some fashion if they can be safely executed. Recognizing that any level of sports likely will be played with limited, or no spectators we are investigating options to live stream or record contents to allow for an audience in the virtual forum.

YMCA Summer Programs (Pilots) – Tony Wold and Luis Freese

Another pilot for Phase 2 which will begin next week is for the YMCA that utilizes several of our sites to implement some safe summer programming for students. This pilot will be starting at Bayview, Stewart, Washington, and Peres in buildings that are rented out for exclusive use of the YMCA. The programs do utilize shared playground space at these sites. District staff will be monitoring these programs to ensure that all safety precautions are implemented as part of our evaluation to determine if they can move forward after the pilot.

With all Phase 2 programs, the District recognizes that there will be a need for significant caution and that we may need to constrict and expand as COVID-19 surges occur from now into the future.

Negotiations Update: Back to School – Tony Wold and Marci Williams

Any change in working conditions requires negotiations to be able to be implemented in a safe and secure environment for our employees based upon our existing collective bargaining agreements. COVID-19 has dramatically altered our ability to operate “normal” work schedules. Even individuals doing the exact same work are now doing this work under a different set of working conditions which requires the District to work with the association that represents that group of employees.

Since March 13th there has not been a week that has not gone by without the District having direct communication with our associations. We wanted to take a moment and express our gratitude and appreciation for the union leaders who have tirelessly worked extremely collaboratively with the District to be able to provide services for our students.

Starting with **Jeannette Bradfield, Kathleen Romero and Peter Finn from the Teamsters Local 856** we quickly were able to marshal our classified Nutrition Services staff to provide meals to our community to the point where we will soon surpass over 2.5 million meals served. The Teamsters have been tremendous in finding collaborative ways to support of Classified members to be at work, often right on the front lines for multiple areas of service and we have begun the process of working together to look at ways to implement Phase 2 programs that are safe for our staff and students which will require us to negotiate the possible changes in job duty expectations where possible.

Kim Chamberlain and Justin Decker from SSA/IFPTE Local 21 have been working with the District to ensure that our operations continue to move forward on a daily basis. Many of our SSA employees work in direct operational support positions that are essential for the District to be able to complete tasks and like the Teamsters, this has required a significant percentage of these employees to physically be present at work under safety protocols. Almost every data point or request for information that comes from the board or public is accomplished through the hard work of our SSA leaders and they have been right at the front of identifying creative ways to accomplish our requirements in a safe manner.

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Our Site leaders and District Coordinators have been right at the front of this entire operational shifting from a physical to virtual delivery model. **WCCAA leadership of Sue Khan, Nona Cohen-Bowman, and Jose DeLeon** have met with the District to troubleshoot and problem solve critical support structures necessary to operate all of our programs with diminished resources. They are now actively providing support for us to create creative ways to oversee programs that do not have full time administrative support and define accountability and inclusiveness in our distance learning plans for the fall.

Sometimes lost in all of our operations and focus on preschool to K-12 programs is that we also offer service to Adult learners in the Community. Prior to the COVID-19 Pandemic the district was working with our ASTU bargaining team to complete the first full contract. While that work was temporarily suspended we have been working with their leadership of **Kristen Pursley and Ken Ryan** to ensure that services for Adults continue. With the changing landscape of jobs in California we anticipate the need to provide even more programs for the adults of our community will increase in the coming year and we will be working with ASTU to finalize the contract to ensure continuity of services.

Teaching and Learning is our core business. Over a period of less than 72 hours our teachers shifted from direct in-school instruction to virtual. As we work to refine our Phase 1 Instructional Program we are taking all of the input from our stakeholder into account to build our instructional delivery model for the upcoming year. **UTR leadership of Demetrio Gonzalez and Marissa Glidden along with CTA representative Emma Erbach** have been meeting with the District every week to begin our preparations. The District and UTR are beginning the process immediately of creating the components of our distance learning model that will address all the areas of focus identified by the taskforce to have an MOU that we can take to membership to ratify. We anticipate that this collaborative process with multiple units will be our primary work over the next 3 to 4 weeks.

WCCUSD Food Services meal program update – Dr. Tony Wold (Barbara Jellison)

Summer meals are more important than ever for our communities and the families we serve. WCCUSD Food Service Department continues to overcome daily challenges with strict distancing protocols for everyone's safety while serving breakfast and lunches daily Monday through Thursday at 30 different sites throughout our district. On Thursdays, Food Services offers families multiple meals to cover Thursday, Friday, Saturday and Sunday.

On Monday July 20, 2020 Food Services will be offering **curbside meals to the Bayview/Lake neighborhoods** Monday through Thursday from 10:45-1:15 at Bayview Elementary at 3001 16th Street, San Pablo.

In preparation for the start of the new school year, the 2020-2021 Multipurpose Family Income Form is online and available to parents to complete. By submitting the Multipurpose Family Income Form, families are helping to support our efforts to provide better school meals to our students. Federal, local, and private grant funding is based on the number of eligible applications we collect. In order to qualify for meal benefits, families must submit a new application each school year. Benefits from the previous school year will expire 30 school days after the start of the new school year. Families may re-submit a new Multipurpose Family Income Form for benefits at any time during the school year. Families are especially encouraged to submit a new application if they experience a decrease in household income,

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become unemployed, have an increase in family size, or qualify for CalWorks, CalFresh, FDPIR. Meal benefits are available regardless of citizenship status, and a social security number is not required. The Multipurpose Family Income Form is available online in English and Spanish.

Due to the COVID-19 Pandemic we believe that many of our families that previously did not qualify for these benefits will now be eligible for support. Some of the flexibilities for meal service expire in August and we want to ensure that we do as much outreach as possible to make sure we connect with all of our families.

For more information on WCCUSD meal programs go to www.wccusd.net - Food services department or call WCCUSD Food Services at 510-307-4580.

Contracts for upcoming board meeting – Tony Wold (David Johnston, Mary Kitchen, Ruben Aurelio and Martine Blake)

The contracts that will be brought to the board for review on July 15th include all of the extended learning contracts for the 20/21 school year. The master contracts and proposals are presented for each of the expanded learning contracts. Each school site also has an exhibit B. They are presented on the newly enhanced exhibit B that we hope will provide the information the board is looking for including a new section to detail AMO's. We are still in the process of implementing the new summary form that was part of last week's Friday letter and hope to have it in place in August.

For these contracts we don't know if services will be provided at the school sites or if services will be provided through distance learning. Therefore, these contracts were drawn up with modalities for both direct and distance learning built into the programs.

Also presented are the contracts for Greater Richmond Interfaith Program (GRIP) for the 2020 – 2021 school year and the professional development contract for Dr. Michelle Burke.

We also have implemented a full district task force to analyze the partnership process for contracts and services that will ensure that we have identified outcomes and that as we open up again for utilization of site budgets that there are vetted services in the focus areas we discussed last week in the Friday letter. That group is currently reviewing the scope of services that are provided for Tier 1, 2, and 3 for each area with an especially focused lens on supporting Tier 1. If the District is to ever move the needle toward true equity of outcomes, we must be able to transform the initial Tier 1 delivery to meet the needs of all learners without the need of Tier 3 interventions.

We recognize the need for strong Tier 3 supports but also must frame this as a long-term investment in building up Tier 1. As we utilize budgets we will continue to have our ongoing funds focus on necessary Tier 2 and Tier 3 supports but **strategically invest carryover and one-time funds to build capacity in our staff for real Tier 1 improvements.** This is a shift from previous years where one-time funds would be utilized for ongoing staff toward a model of investing these funds toward longer lasting impacts.

All contracts that will ultimately be brought forward to the board for consideration will be based upon the priorities that are developed over the rest of the summer toward the critical needs for our most in-need

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student groups and to ensure proper implementation of our phased approach of instructional delivery the upcoming year.

Update on work in Business Services Purchasing – Tony Wold (David Johnston and Mary Kitchen)

The purchasing department is working hard to finalize the 2019 - 2020 school year and is assisting the accounting department in processing any remaining invoices due to the transition of multiple staff. We are focused on ensuring that our partners are paid for the critical services they provide our staff and students. We are also gearing up to purchase the necessary items for the 2020 - 2021 school year. This includes the processing of the ongoing “fixed” contracts and services and making sure that all the PPE items are in place and that supplies are available to allow sites and departments to operate efficiently as we move toward phased opening of campuses.

Closing of the Books and Financial Reporting – Tony Wold (Regina Webber, Gustavo Aguilera, Andrea Arnold, Megan Falk)

The summer period is very challenging for the Business Services staff, with even more complexities embedded due to constraints of working remotely. During the month of July and August staff are working within the budgets of two fiscal years to close the books, pay all invoices, and reconcile accounts. Simultaneously, there is a need to begin to process new employees into positions, enter new year purchase orders, reconcile budgets and align position control. Both of these tasks require significant staff time which will end with the presentation of the updated budget in August and the Unaudited actual presentation in September. We are outlining some of the work that is occurring so the board and public can see the focus the district has on Financial Reporting and to illustrate the reasons for timing of reports based upon the work necessary to complete them.

Upcoming Fiscal Timelines

Each year to close the books there are several deadlines to complete tasks these include:

- July 1 to July 31, 2020: 2019 – 2020 Accruals
- August 1 to August 31, 2020: 2019 – 2020 Financial Statement Closing
- August 2020: Updating of 2020 – 2021 Budget
- September 4 to September 12, 2020: 2019 – 2020 System Closing
- September 2020 2019 – 2020 Unaudited actual presentation

Year-end Closing

As one school year ends, another starts, however, the business office will be working together to get all authorized expenditures and capturing all revenues for the fiscal year 2019 – 2020. West Contra Costa Unified School District closes each fiscal year (July 1- June 30) with a year-end close process in Munis, our financial accounting system. Year-end closing is an accounting procedure, started at the end of the year to close out operations from the previous year, carry forward balances from the previous year, and open posting accounts for the upcoming year. Year-end closing is part of a WCCUSD’s closing operations, and is used to create our financial statements.

The business office has been working closely with sites and departments to gather all information and make sure all invoices are being paid, inventory reconciled and payroll paid. For year-end closing, our

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district needs to perform these processes and procedures to properly reflect all business transactions for the fiscal year. This includes reviewing and recording the following:

- Deferring revenues received in the current year that related to the next fiscal year
- Accruing for revenue or expenses incurred but not yet recorded in our financial systems (Munis)
- Reviewing Special Programs that have expiration dates
- Record and journal all necessary expenditures and perform all interfund transfers
- Account for all Assets and Liabilities

Revenue Recognition and Accrual

Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. Any corrections to state apportionments from amendments to prior years' state reports are reflected as revenue and accrued as accounts receivable or payable in the year in which the adjustment amounts become known and the amendments are filed. An example of this is the State deferring revenue from June 2020 to be received in July 2021 in the subsequent school year. Accruals occur for both receivable and expenses and can be very confusing to align budget to cash balances. **This is why the only financial report presented to the Board of Education that is not based upon a combination of projections and actuals is the Unaudited Actuals report in September which is created when the books are closed.**

The business office usually receives grant awards that are “reimbursement-type” or “expenditure driven.” These grants often create changes in the budget and carryover as they are reconciled and accounted for in a variety of methods including:

- The eligibility requirements of these awards may have not been met until the district has made the required expenditures of the grant within the time period specified by the grantor.
- Revenue is recognized in the period in which the qualifying expenditures are made.
- Cash received, but unspent, at the end of the fiscal period is booked as a liability, and revenue is reduced to the amount that has been expended.
- In our goal to provide some more background on the complexity of our financial reporting we creating the following scenario as an illustration of the process:
 - \$10,000 federal grant that was received in the fiscal year, but only \$8,125 has been expended by the end of the fiscal year.
 - In this case only \$8,125 revenue is recognized for the fiscal year which adjusts the budget. The unspent \$1,875 should be deferred to the next fiscal year to be recognized as revenue if spent.
 - The District works to spend our most restricted dollars first to limit these scenarios, but this year in particular there will be several programs that fall into this category.

Expenditure Recognition and Accrual

WCCUSD's fiscal year begins on July 1 or each year and runs through June 30. We must finalize and submit our financial data to the county each year by September 15. During the period after June 30

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through September 12, the district must accrue expenditures based on expenditure recognition. Expenditure recognition requires that expenditures be recorded in the correct fiscal year.

The following tasks are part of the processes that are completed when closing the books.

- After June 30, the district continues to receive invoices for expenditures that were incurred and benefited the prior fiscal year. Many of these expenditures are paid in July / August and the business office must attribute the expense to the correct fiscal year which is also why the projection of carryover is often difficult to determine as last-minute invoices come through. With staff working remotely the challenge of processing invoices has taken more time to complete all of the following below:
 - Reconciliation must be done for items received prior to or on June 30.
 - The same reconciliation is done for services performed prior to or on June 30.
 - Utility charges for services through June 30 are also reconciled.
 - The District then has to accrue any payrolls for work performed prior to June 30.
- Also, during this period, staff must review open Purchase Orders and accrue all items that have been received or services rendered prior to or on June 30.

Other Year-end Closing Reviews

- Indirect Cost
 - During year-end closing, the business office calculates the indirect cost and posts the entries to the applicable state and federal programs. A review of the indirect costs ensures that programs reflect the true cost of operation and minimizes the chances of an audit finding.
 - The most recent indirect costs for each our school district and can be found on the CDE website at: <https://www.cde.ca.gov/fg/ac/ic/>
- Categorical Programs
 - Staff must review and verify balances by resources to ensure they are balanced appropriately.
 - This includes the preparation of CAT Forms in the SACS software
- Interprogram and Interfund Transfers
 - Staff reviews the operating transfers and the transfer for direct costs to assure that transfers are balanced between programs and funds are net to zero.
- Assets
 - WCCUSD prepares the reconciliations for all cash accounts as of June 30.
 - The cash accounts that undergo thorough review and reconciliation are:
 - Cash in County Treasury
 - Cash in Bank
 - Cash in Clearing Account
 - Revolving Cash
 - Cash with Fiscal Agent
 - ASB Cash
- Inventory

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- The business office counts all material inventories as close to June 30 as possible and prepares and post adjusting entries to bring the books into agreement with the physical count.

Business Services is committed to building a model of transparent reporting to the Board and public. We understand the desire to have accurate information available and are providing this outline of the processes and timelines to help everyone to see the complexity of this work and how we will use best practices to bring information forward based upon the required State schedule.

Michelle Obama School Project Update – Luis Freese

The Michelle Obama School Campus Replacement (“Project”) has had significant delay impacts due to unforeseen implementation of COVID-19 site safety protocols and will not be ready to open in August. The Contra Costa County Health Order provides precise guidelines for Large and Small construction projects, which include safety positions and protocols, as well as reporting requirements if a known exposure or case exists on the Site. In late June, four construction workers tested positive for COVID-19. All safety protocols, cleaning procedures, and reporting requirements were immediately followed, which resulted in the quarantining of several different trade employees.

The original construction schedule to build the entire campus in less than one year depends on the stacking of trades to expedite the completion of interior finishes. Allowing the necessary time and space to comply with all of the COVID-19 safety protocols has created delays in the project schedule. Staff is working closely with the Project team to ensure that the Project continues in strict adherence to the County requirements. Still, as a result, the campus opening is now anticipated to be in late September. Facilities staff is working closely with the School Administration to develop a plan to reopen at the Temporary Campus in El Cerrito until the new campus is completed. The logistics plan includes moving accommodations, transportation needs, and communication with site staff and families.

Staff is unable to predict any future impacts of COVID-19, but continue to work proactively with the Project team to maintain Site safety and compliance, a recovery schedule to adapt to conditions, and provide logistics and support for the school community. Staff will continue to bring updates on the Project.

Closing the Digital Divide in WCCUSD - Tracey Logan

Reliable internet connectivity is more important now than ever. Our students’ education depends on it. At our July 15, 2020 Board meeting, we will have the opportunity to learn about and discuss potential long term strategies for closing the digital divide for our most vulnerable students. These potential strategies include advocacy for the ERate to the Home bill, exploration of two different approaches to Community wifi which we will explore in depth at this meeting, and an aggregated wired solution procurement. While we believe that hotspots are the right short term solution and we will be prepared with them on hand for the start of the 2020-21 school year, we know that they will not solve the problem long term. We need a cost-effective solution that will get all of our students reliably connected to truly ensure educational equity and outcomes.