

Closed Session will be held
in a separate Zoom Meeting.
Please submit any public
comments to be read during
Closed Session directly to
Superintendent John Carroll at
jcarroll@lagunitas.org



LAGUNITAS SCHOOL DISTRICT
1 LAGUNITAS SCHOOL ROAD
SAN GERONIMO, CALIFORNIA

REGULAR MEETING OF THE GOVERNING BOARD

NOTE: Board of Trustees will meet via Zoom video conference.

Open Session will be called to order at 6:30 p.m.

Join Zoom Meeting: <https://us02web.zoom.us/j/81820810172?pwd=Nk1PRStKWUVpSk11QkszMFCvVzZKZz09>

Meeting ID: 818 2081 0172 Password: 757084 One tap mobile: +14086380968,,81820810172# US (San Jose)

Thursday, June 3, 2021

Closed Session: 5:30 p.m.

Open Session: 6:30 p.m.

James Sanders, President
Denise Bohman, Clerk
Richard Sloan
Steve Rebscher
Amos Klausner

John Carroll, Superintendent
Laura Shain, Principal
Jeff Lippstreu, Chief Business Official

- 5:30 p.m.
- 1 **CALL MEETING TO ORDER:** Steve Rebscher, Chair
 - 2 **APPROVAL OF CLOSED SESSION AGENDA:** Board Members will approve the Closed Session Agenda.
 - 3 **PUBLIC COMMENTS ON CLOSED SESSION AGENDA:** *Members of the public may address the Board regarding items on the Agenda as such items are taken up or, for closed session items, prior to board adjournment to Closed Session. Public comments on Closed Session Agenda items should be emailed to Superintendent John Carroll – jcarroll@lagunitas.org by 10:00 AM on 6/3/2021.*
 - 4 **RECESS TO CLOSED SESSION:** Board Members will recess to Closed Session.
 - Pursuant to Section 54957.6 Conference with Labor Negotiator, John Carroll, Certificated, Classified, Management/Confidential, requested by John Carroll, Superintendent;
 - Pursuant to Section 54957: Public Employee Discipline/Dismissal/Release, requested by John Carroll, Superintendent.
- 6:30 p.m.
- 5 **RECONVENE INTO OPEN SESSION:** The Chair will announce any reportable action taken in Closed Session.
 - 6 **PUBLIC COMMENTS:** *This is an opportunity for the public to address the Trustees on matters related to school business that are not on the agenda. No comment, discussion, deliberation, or action can be taken by the Trustees unless the matter is placed on the agenda.*
 - 7 **APPROVAL OF OPEN SESSION AGENDA:** Board Members will review and approve the Open Session Agenda.
 - 8 **REPORTS**
 - A. BOARD MEMBER REPORTS
 - B. ADMINISTRATIVE REPORTS
 1. John Carroll, Superintendent
 2. Laura Shain, Principal
 3. Jeff Lippstreu, Chief Business Official

7:00 p.m.

PUBLIC HEARING - DISTRICT LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) FOR THE 2021-2022 SCHOOL YEAR: The chair will open a public hearing to receive comments from the public relevant to the proposed LCAP for the 2021-2022 school year.

PUBLIC HEARING - DISTRICT LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) BUDGET HEARING FOR THE 2021-2022 SCHOOL YEAR: The chair will open a public hearing to receive comments from the public relevant to the proposed LCAP Budget for the 2021-2022 school year.

PUBLIC HEARING - 2021-2022 LAGUNITAS SCHOOL DISTRICT BUDGET: The chair will open a public hearing to receive comments from the public relevant to the proposed 2021-2022 Lagunitas School District Budget.

PUBLIC HEARING - 2021-2022 LAGUNITAS SCHOOL DISTRICT RESERVE LEVELS: The chair will open a public hearing to receive comments from the public relevant to the proposed 2021-2022 Lagunitas School District Reserves (supplemental 3% Reserved for Economic Uncertainty due to Basic Aid Status).

9 **ITEMS FOR DISCUSSION ONLY**

- A. LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) FOR THE 2021-2022 SCHOOL YEAR: John Carroll, Superintendent will present the LCAP, including the Federal Addendum for the 2021-2022 school year.
- B. LAGUNITAS SCHOOL DISTRICT BUDGET FOR THE 2021-2022 SCHOOL YEAR: Jeff Lippstreu, CBO will present the 2021-2022 Lagunitas School District Budget for discussion.
- C. EXCESS OF MINIMUM RESERVE REQUIREMENTS: Jeff Lippstreu, CBO will present information of balances that are in excess of the Minimum Reserve Requirements, a 3% reserved for Economic Uncertainty due to Basic Aid Status, as well as reserves for special education and pension costs.
- D. FACILITIES COMMITTEE UPDATE: Jeff Lippstreu, CBO will give an update on several Facilities Committee's projects.
- E. CONSIDER FACILITIES COMMITTEE'S RECOMMENDATION FOR ELECTRICAL STORAGE: Jeff Lippstreu, CBO will present the Facilities Committee's recommendation for electrical storage.

10 **DISCUSSION / ACTION ITEMS:**

- A. APPROVE DEFINITION OF THE TERM "CRITICAL THINKING" IN THE LONG RANGE PLAN: John Carroll, Superintendent will present information on this matter.

11 **AGENDA PLANNING**

- 12 **ADJOURN:** The next meeting of the Board of Trustees of the Lagunitas School District is scheduled for Thursday, June 17, 2021 at 6:30 p.m.

Accessibility Accommodations: The Lagunitas School District adheres to the Americans with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact Liz Wickersham at 415-488-4118 x 201. All efforts will be made for reasonable accommodations in accordance with applicable law.

Public Records: In accordance with Government Code section 54957.5 and the Public Records Act, public records that are distributed to a majority of the Board of Trustees concerning the open session agenda will be made available upon request. Such records distributed less than 72 hours prior to regular meeting are available for inspection at the Lagunitas School District Office located at 1 Lagunitas School Road.

COPIES OF BOARD AGENDAS AND REPORTS PRESENTED AT THIS MEETING CAN BE FOUND UNDER THE MENU TAB LABELED "SCHOOL BOARD" ON THE LAGUNITAS SCHOOL DISTRICT WEBSITE:

www.lagunitas.org

John Carroll
Superintendent,
Lagunitas School District

Memo:

To: Board of Trustees

From: John Carroll

Date: June 3, 2021

Re: **FIRST READING Discussion/ approval of the “Local” Control Accountability Plan (LCAP)**

Item: Discussion/ Action

Background:

In 2013, when the State of California implemented a new school funding model, the Local Control Funding Formula (LCFF) for the majority of school districts (not including Lagunitas) it also mandated a uniform reporting system for all districts... including Lagunitas.

Lagunitas is a “Locally Funded” (or *basic aid*) district and does not receive per-pupil money (LCFF funding) from the state. However, the district is obligated to use the same template and observe the same reporting rules that apply to LCFF districts who receive additional funds for students in some classifications.

Lagunitas does not receive additional any funding from the LCAP but must report as though it does and is responsible to align spending to some extent with state priorities to serve students in those classifications or “student groups”: *Low-income, English learner and foster youth*.

At the state level, there was a belief (or hope) that the LCAP would provide a useful template that *any* district could use for strategic planning (or long range planning). However mandating an identical template for large LCFF districts and small Locally-Funded districts has proven problematic. A state-mandated template with significant requirements can be “local” in name only and smaller districts often struggle to make the document work and in many cases treat it as an exercise in compliance. In the case of Lagunitas, the *Long Range Plan* is a more accurate representation of district goals and efforts to improve. The LCAP can be viewed as a partial expression of that plan but not as a comprehensive document for authentic local planning. The LCAP authors are careful, in fact, not to make the document any longer or more detailed than is required because adding goals or actions can trigger additional compliance requirements and can make the document unnecessarily complex.

The LCAP includes jargon within the template and in some of the responses to its prompts. This brief glossary may be helpful in understanding it:

Action: A specific measure attached to a funding stream to support a broad “goal.”

CELDT: California’s test to determine English learner status. (California English Language Development Test)

Comprehensive Support and Improvement: A state program to support schools who are not performing to the state’s expectations in a variety of areas.

Contributing: The allocation of funds expected to influence outcomes for students in student groups (see below.)

Dashboard: California’s school reporting tool.

EL or ELL: English learner or relating to English learners or the student group.

Goal: A broad statement about something the district intends to accomplish.

LCFF: Local Control Funding Formula—the funds distributed to most districts on a per-pupil basis.

LEA: Local Education Area— a school district (or charter)

Metric: The tool the district plans to use to measure progress.

Stakeholders: Parents, staff and employee unions.

Student Groups: Students who qualify as foster youth, low-income or English learners.

Recommendation:

Approve the “Local Control” Accountability Plan as presented.

Cost: N.A.



Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Lagunitas Elementary School District	John Carroll Superintendent	www.lagunitas.org (415) 488-4118

Plan Summary [2021-22]

General Information

A description of the LEA, its schools, and its students.

The students in the Lagunitas School District come from a wide variety of backgrounds and family structures. The District has a long and rich history of self-direction and independence; for several decades it has provided non-traditional programs with an emphasis on parent and student choice from kindergarten through 6th grade in the Open Classroom and through 5th grade in the Montessori program. (There is currently no traditional program for students under grade 6.) The Middle School has undergone a recent transformation and has embraced project based learning and standards-based reporting at much higher levels. Middle School students now participate in inquiry based projects and real-life learning opportunities while preparing to enter high school.

The community is very supportive of the school and many families are attracted to the district specifically because of the school's non-traditional programs and circumspection of instructional and assessment practices common throughout the rest of the state.

Because of this unique district structure, measurement of student progress has been challenging. For example, the Open Classroom Community has had such a low participation rate in state wide testing that composite scores could not be generated for several years. Many

students never take a standardized test until they reach middle school and even then, many continue to opt out. The community in general does not view this as a problem though support for standardized testing has been evident during school board meetings. Regardless of the level of community acceptance of traditional assessment methods, The LEA has a strong record of making sure that students matriculate into high school with the skills they need to be successful.

Across all three programs there is an emphasis on educating the whole child: respecting personality differences, offering choices, encouraging creativity and understanding that school is more than an academic program or a way to compare and sort students.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

From the California School Dashboard website: "Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard." Thus LEA staff remains perplexed that reporting the success and/or progress based on a review of the California School Dashboard has been included in the LCAP template for the 2021-2022 school year. Local data is therefore more meaningful than the cipher provided by the dashboard but is by no means robust due in large part to the school being in remote learning mode for the majority of school days during a year when a wide variety of local assessments were put on hold. When examining efforts (distinct from measurable results) however, the LEA has cause to celebrate:

The District has made excellent progress in developing a reading intervention system that allows for meaningful measurement of student achievement even in programs where traditional assessment methods have not been accepted for several years. Over the last four years, all teachers were provided with coaching in the area of reading instruction and a tier 2 intervention plan was implemented that addressed the needs of students who were determined not to have met local standards before grade 6. The intervention program was highly successful and will be expanded in the future. Additional teacher coaching and professional development should also lower the number of students who were referred for intervention.

The LEA's transition to and implementation of a remote learning program was also successful. In a district not known for early adoption of digital technology, teachers and support staff pivoted quickly and student "attendance" during distance learning was very strong with rates in the mid 90%'s at any time from March 15, 2020 until school re-opened in person five days per week in April 2021.

The success in getting high numbers of students to participate in distance learning was due in part to a rapid effort to ensure that all students had computers and reliable internet access. That included assessing needs and providing computers and hot spots as well as monitoring participation.

When school re-opened for in-person instruction staff emphasized social-emotional growth and socialization that had been impacted negatively during the closure. Teachers reported a very positive student response to those efforts.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Absent an updated dashboard, the examination of which is mandated by the same bureaucracy that has not updated it, the LEA relies heavily on verifiable observations of classroom practice and informal reports from staff. A persistent challenge for the LEA has been to facilitate a comprehensive adoption of curricula and valid assessments in the key areas of math and reading across programs in elementary grades. Teachers sometimes select lessons in a piecemeal manner from more than one source rather than making use of a comprehensive program and its associated assessments. While this does give the teacher latitude in lesson planning, value that may be derived from a systematic approach (including assessment results that can be used to target intervention efforts) may be lost. Developing a plan that allows for teacher autonomy and individualization of instruction (differentiation) while maintaining high standards and for all students and understanding individual levels of mastery is desirable. In a district where state-wide tests are viewed with circumspection (and in some cases with scorn), a universal method for assessing progress in reading and math is especially important. Historically, performance gaps among "student groups" has indicated that variation in achievement can be tied to race and family income. Failure to adopt a basic standard for achievement in reading and math (and related assessments) makes it easier for staff to downplay learning deficits among at-risk students simply because achievement data is unreliable and might just as well be replaced by "observation" which varies from teacher to teacher. "Student groups" are also difficult to monitor longitudinally because of the LEA's small enrollment and resultant variability in achievement among those groups based on their size alone. (A common assessment in key areas may be helpful in future reporting as well.) We're not talking about some draconian corporate testing program with pacing guides but rather a set of tools that will let a third grade teacher in one program discuss a student's reading level with a second grade teacher in either program with a shared understanding of how data is derived, what results mean and what interventions are indicated.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The latest version of the state-mandated "Local" Control Accountability Plan ("L"CAP) features a brand-new state-mandated template along with the same ironic title readers have come expect. The parts of the document that read fluidly tend to be locally derived and are probably relevant. Any references to things that don't seem to fit with the LEA's ethos maybe mandatory and beyond the LEA's ability to control. Look for these "L"CAP gems this year: Recognition of the LEA's nutrition program's contribution to improved serviced to student groups (enabling the school to get a state compliance benefit from a program that encroaches on the general fund.) Continuing services of an outreach coordinator for English learners as well as planned efforts to improve consistency of assessment in reading and math- very important things.

Note: Long term fans and new critical readers of the "L"CAP will not be hoodwinked by any language that seems to imply the LEA will receive additional funding.

And remember, just because you don't see it in the "L"CAP doesn't mean the district is not going to do it. We're hoping this document gives the reader a good idea of some of the things we want to accomplish without creating a document that is so long and requires so much compliance-related language that it puts readers to sleep. One of the few truly "local" elements of the "L"CAP is the editorial freedom we have to make what is really cumbersome compliance requirement better suited to large districts funded under the Local Control Funding Formula (LCFF) into something that can provide some measure of clarity on key goals and perhaps even some levity. Enjoy!

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Neither of the LEA schools is eligible for Comprehensive Support and Improvement... and yet we are asked to report on it for if we leave it blank, people will ask what it is.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

This section intentionally left blank.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

his section intentionally left blank.

Stakeholder Engagement

A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.

If you thought Lagunitas LEA stakeholders were engaged before, you should have seen them in 2020-2021: By accident, the COVID-19 closure created the most robust user satisfaction our survey our schools have ever seen. When a critical and complex service such as an in-person public school is suddenly taken away, its users apparently feel a strong motivation to share the things they valued most about the school with administrators and trustees. This has proven to be a more efficient way to find out what school communities really want than had been traditional strategic planning meetings, climate surveys and site council meetings. Removing a critical service elicits feedback from an enormous number of people who have not had the inclination or perhaps the time to participate in traditional feedback channels. Even the most active parents and staff, the ones who volunteered for events, joined the parent group and dutifully filled out the annual survey had their frame of reference shifted. Instead of asking "How can we make school better?" they found themselves starting from scratch and asking "What has my kid lost?" What was lost quickly took center stage and drove conversations for 14 months.

Before the pandemic began, the LEA had solicited stakeholder input through a systematic "Long Range Planning" process that began in 2018 with focus groups, surveys and a consultant- led community forum. Key areas of interest arose during that process and the LEA had drafted many action steps and timelines for implementation by the time the school had to close to in-person learning in March of 2020. As alluded to above, stakeholder feedback increased exponentially and an entire new (parallel) process was authorized by the Board of Trustees. The formation of a school re-opening Task Force with a suggested membership of between 12 and 17 ballooned into an advisory group whose enrollment peaked at 90 members, over one-third of LEA families being represented directly. In order to manage the process, a subsequent "Steering Committee" was formed and quickly expanded to 23 members. Decisions about a wide variety of topics some included in the Long Range Plan and most related directly to safety and re-opening were discussed by the steering committee, then approved by the humungous Task Force and brought to the board for approval before implementation.

Other considerations were brought to the (anemic by comparison) site council. And program-specific (Open Classroom, Montessori and Middle School) considerations were discussed as they were pre-pandemic at monthly parent group meetings using remote meeting technology.

Though the Long Range Planning Process was largely eclipsed by the more immediate needs of the Task Force, the Long Range Plan itself survived and re-emerged in April as a regular active board agenda item each month.

A major benefit of the pandemic (and subsequent move to on-line meetings) was an increase in attendance at school board meetings (up about 400% on average) coupled with a general lack of inhibition among audience members in expressing points of view more often shared in private homes between the hours of 5:00 and 9:00 PM. It would be an understatement to say that input was more robust and animated than it had been in the days before COVID-19. The LEA received multiple requests for video recordings of earlier meetings, such was the community's appetite for reflecting on public discourse.

This new enthusiasm for participation pushed the LEA far beyond discussions about safety and re-opening and into the realm of Board policy, instructional practice, assessment, employee evaluation and the Long Range Plan. When school re-opened for in-persons instruction, meetings continued to enjoy high levels of attendance and the Board was able to steer input directly into the Long Range Plan and thus into the state-mandated "Local" Control Accountability Plan you see before you.

It is the hope of the lead "L"CAP author that specific dates for meetings referenced above will not be demanded by the authorities responsible for approving the LCAP; it should be sufficient to say that from late July of 2020 until April 2021; formal meetings were held on a weekly basis and input was received nearly every day.

A summary of the feedback provided by specific stakeholder groups.

Lay people reading the "L"CAP for the first time in 2021 may not be aware that some of the language in state-mandated template was written in a time when consensus among stakeholders could be assumed at least on the most substantive issues. The title "Summary of Feedback..." seems to indicate that template creators may have underestimated the polarity that would be made manifest during a pandemic; a polarity that might be summarized by two contradictory notions: Open up the school! and Keep us safe by staying closed!

Let us begin with the "open up" concept. Support for opening schools for in-person learning grew from the early days of the pandemic throughout the school year until the cries (figuratively and literally) for a robust in-person instruction reached fever pitch (figuratively). It does not feel honest to provide a summary of that sentiment when the methods of its delivery might be equally salient. The desire to open school was expressed by its most ardent proponents in language and tone that ran the gamut from "polite and reserved" to "less than diplomatic". Regardless of tone and verbiage, the plea was sincere: many people, chiefly parents, wanted children back in school as soon as possible for as much time as possible. Support for opening was far more evident than was any advocacy for a program or practice that might be happening at school once it re-opened.

Nearly as ardent, especially before April of 2021, were the less public demands to keep school closed. These demands were stated less colorfully with rare but spectacular exception. They eventually faded out after students returned in person but for months provided a fair counterpoint to re-opening efforts. The LEA has heard no further advocacy for a return to remote instruction, a circumstance that can be traced specifically to April 12, 2021, the date school opened five days per week.

But let us not dwell on opening vs. closing for that water has passed under our bridge. As mentioned in the section above, participation in formal and informal feedback channels remained robust well after re-opening and focused on topics that are perhaps more interesting to the readers of the "L"CAP:

Feedback indicates new support the development of a standards-based curriculum and assessment system particularly in language arts (emphasis on reading) and math. For the first time in recent memory, heightened advocacy was heard for the acceptance of standardized testing data though historical opposition remains strong as well.

Racial equity is of paramount, though not universal concern and has great deal of support, from Trustees, to administrators to staff.

Feedback indicates new support the development of a standards-based curriculum and assessment system particularly in language arts (emphasis on reading) and math. For the first time in recent memory, heightened advocacy was heard for the acceptance of standardized testing data though historical opposition remains strong as well.

Racial equity is of paramount, though not universal concern. A great deal of support, from Trustees, to administrators to staff

A description of the aspects of the LCAP that were influenced by specific stakeholder input.

The imprimatur of the stakeholder groups can be felt throughout the "L"CAP. Though their accession was not universal in every regard and may not exist at all in sections made substantially redundant by the required state template (such as in this section which more or less summarizes the preceding one). Consensus was achieved in the desire to improve consistency in assessment especially in reading and math, the need for social-emotional growth including that which might be provided by spending more time outside "in nature." All of this and more can be found in the pages of the 2021-2024 "L"CAP.

Goals and Actions

Goal

Goal #	Description
1	Implement a standards-based curriculum and reliable assessment system in reading in grades Kindergarten- Grade 5.

An explanation of why the LEA has developed this goal.

The LEA houses 2 unique alternative K-5 programs, Montessori and the Open Classroom. Throughout the years, each program has had autonomy at the classroom level in the selection of reading programs and/ or lessons. Though many methods for teaching reading have been used, a current, research-based program has not been implemented consistently. Moreover, reading assessment has not been conducted in a way that could be expected to yield valid, reliable results across grade levels or programs. Thus it was not always possible to share achievement data between grades and programs nor to determine with confidence which students were mastering reading skills in a timely manner and which would need additional support.

The Implementation of a reading program and related assessment system would allow staff to identify students for intervention especially before the critical grade 3 level. This concept is particularly important in addressing the needs of historically marginalized groups who might suffer learning deficits if the LEA maintains a system that might include inconsistent, subjective assessments and (potentially misguided) predictions of future progress.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Verification that all students in grades K-3 have participated in a valid and reliable reading assessment. Verification that students above grade 3 who were assessed to be below grade level on the same assessment	A small but unknown number of students have had access to the LEA's reading assessment tool during the 20-21 school year.				All students in grades Kindergarten- 5 are at grade level in reading by the end of 2024.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
participated in the same assessment.					

Actions

Action #	Title	Description	Total Funds	Contributing
1	Verify staff readiness for reading assessment	Ensure that all K-6 teachers have the tools and training necessary to administer the Fountas & Pinnell reading assessment that was purchased in 2019-2020.	\$4,818.00	Yes
2	Ensure Both elementary programs are using a research based reading program.	Confirm that all K-6 certificated staff are using the Reader's Workshop program the LEA purchased in 2019-2020. Ensure that outdated, out-of-print and obsolete reading instructional practices are not being used to supplement instruction.	\$2,400.00	Yes
3	Train support staff	Provide training in Fountas & Pinnell assessments and Readers' Workshop for Paraeducators: RSP Assistants, Intervention Aides and Program Aides.	\$4,600.00	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
2	Ensure that all students understand standards based math principles at the appropriate grade level at a conceptual level and are prepared for middle school math in terms of standard problem solving skills and concepts.

An explanation of why the LEA has developed this goal.

The LEA houses 2 unique alternative K-5 programs, Montessori and the Open Classroom. Throughout the years, each program has had autonomy at the classroom level in the selection of math programs and/ or lessons. Though many methods for teaching reading have been used, a current, research-based program has not been implemented consistently. Moreover, math assessment has not been conducted in a way that could be expected to yield valid, reliable results across grade levels or programs before grade 6.

Thus it was not always possible to share achievement data between grades and programs nor to determine with confidence which students were mastering math concepts and skills in a timely manner and which would need additional support.

The Implementation of math programs and related assessment systems would allow staff to identify students for intervention before middle school so that they would achieve grade level proficiency (Algebra 1 or higher) before entering high school. It should be noted that the middle school math program has been extremely successful for the last 3 years in ensuring grade level proficiency by 9th grade. Deeper conceptual understanding (not emphasized in high school math programs) should support mastery in middle school and long term success in math after graduation from 8th grade.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Implementation of a standards-based math program and assessment system in grades Kindergarten-5.	Math programs and lessons are not consistent from class to class.				Full implementation of math programs K-5 and all students achieving grade level proficiency by grade 6. All students testing into grade level math

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
					or higher when they begin high school.

Actions

Action #	Title	Description	Total Funds	Contributing
1	Research and adopt a math curriculum/ program and assessment system for each school.	Administration and teachers will review existing math programs in grades K-5 and collaborate in selecting a program or curriculum that focuses on conceptual understanding and is consistent with state standards.	\$8,926.00	No
2	Adopt a math assessment system for grades K-5	Administration and teachers will collaborate to select an assessment system that corresponds to the curriculum/ program described above in Action Step 1. This action step may be covered in Action Step 1 if the curriculum/ program selected comes with built-in assessment tools. The system will include formative assessments that will enable teachers to determine progress approximately every 3 weeks.	\$8,926.00	No
3	Train certificated staff and paraeducators in instruction and assessment in math.	Provide on-site, remote or on-line training for all staff who will be instructing supporting and assessing students in grades K-5 in math.	\$6,250.00	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
3	Implement a tier-2 academic intervention system in reading and math.

An explanation of why the LEA has developed this goal.

The LEA's has not had a consistent method for identifying students in need of additional support in the key academic areas of math, reading and writing. That creates problems that can put students at risk of failure to achieve benchmarks on a timetable that would allow for greater opportunities in the future. Tier 1 intervention is simply regular classroom instruction, the combined practices teachers expect will be sufficient to allow students to achieve essential standards. We recognize that a few students will need some extra help beyond the regular classroom. A Tier 2 intervention system would be to provide that little bit of extra help those students and would be implemented in addition to (not in place of) regular classroom instruction.)

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Results from local and/or state assessments in math and language arts.	Baseline data will be available in 2022.				The LEA will feature an intervention system that serves approximately 10% of students ensuring grade level achievement in math and language arts each year.
Placement in 9th grade math (post graduation from the LEA)	90% + students placed in grade level math in 9th grade				All students

Actions

Action #	Title	Description	Total Funds	Contributing
1	Use local assessment data (Goals 1&2) to determine eligibility for Tier 2 intervention.	Throughout the year, students who need extra help (based on local assessments in math and English language arts will be selected for the Tier-2 intervention program.	\$4,000.00	Yes
2	Employ Intervention Aides	Hire 2 paraeducators to work under the direction of the principal and the Learning Specialist to provide extra help for students in an systematic interventions program that does not remove students from Tier 1 (regular classroom) instruction.	\$91,609.00	No
3	Provide training for Intervention Aides	Provide training in math and language arts curriculum and assessment methods for all paraeducators (RSP Assistants, Intervention Aides and Classroom Aides)	\$5,400.00	

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
4	Support affective (social-emotional) growth for all students.

An explanation of why the LEA has developed this goal.

Since the school re-opening during the COVID 19 Pandemic, it is unclear what the impact has been on students' emotional health. Many of the LEA's robust programs and practices intended to facilitate mental health affective growth were put on hold or altered so that their efficacy is uncertain. Social-emotional health was a primary theme that emerged through all stakeholder input channels and various action steps were suggested under this goal.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Student access to counseling services.	XX % of students participate in on-site counseling				100% of students will report that they have access to counseling if needed.
Participation in garden/ sustainability program in grades K-5.	In 2020-2021 it was not clear how many students were able to access the garden at any point in the year.				100% of students will participate in the garden/ sustainability program.
Number of Middle School students accessing a "wellness center" or other space provided for mindfulness/ relaxation	The "wellness center" was not used during the pandemic and the program was put on hold.				All students in grades 6-8 will report that they had access to a safe space for mindfulness / relaxation on campus.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of students who interact with an outdoor/ experiential specialist	New program- no participation in 2020-2021.				Classes in grades K-5 will work with the outdoor/ experiential specialist as a component of the Physical Education program.
Participation in the free and reduced lunch program.	Approximately 30% of students participated in the school lunch program when it was free to all students.				100% of students who qualify for the free and reduced lunch program will participate.

Actions

Action #	Title	Description	Total Funds	Contributing
1	Garden/ Sustainability Program	The LEA will hire a new garden co-ordinator who will collaborate with teachers in providing a garden program that will give all students authentic experiences in the school garden in order to facilitate understanding of the connection between the individual student's overall health and sustainable practices.	\$15,000.00	No
2	Counseling Services	The LEA will resume its partnership with Seeds of Awareness or a similar provider to offer students counseling with MFT interns or professionals on an as-needed basis.	\$31,225.00	No
3	Outdoor/ physical education/ experiential learning	The LEA will employ a specialist who will work with the certificated Physical Education teacher to offer outdoor education and mindfulness opportunities on campus and in the surrounding open space areas as part of a physical education program.	\$28,813.00	No

Action #	Title	Description	Total Funds	Contributing
4	Wellness Center	The LEA will partner with the San Geronimo Valley Community Center to provide space where middle schools students can have some respite during breaks in the school day.		No
5	Nutritional well-being	The district supports a holistic approach for physical & nutritional support of students and therefore offers an in-house lunch program that operates significantly in excess of its cost of operation.	\$87,500.00	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
5	Improve services and outcomes for English Language Learners

An explanation of why the LEA has developed this goal.

Over time the number of English Language Learners (ELL) enrolled in the LEA has fluctuated making it difficult to determine trends in outcomes. However, the minimal data the LEA has gotten in various years indicates that academic achievement may connected to ELL status. It is incumbent upon the LEA to examine this issue in more depth and ensure that its English language learners are achieving at the same level as their non- EL peers.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CELDT test results	CELDT results were not available at the time of LCAP approval.				Increase in numbers of students showing growth in CELDT results.
Number of ELL students receiving intervention (Tier 2)	Program to begin in 2021-2022				No correlation between ELL status and referral for intervention.
Access to ELL outreach coordinator.	Baseline to be established in 2021-2022				All ELL students will have worked with the outreach coordinator

Actions

Action #	Title	Description	Total Funds	Contributing
1	Ensure all teachers and support staff are	At the beginning of the year, all teachers and paraeducators will confirm receipt of current information about the status of English language learners .	\$26,850.00	Yes

Action #	Title	Description	Total Funds	Contributing
	aware of students' EL status			
2	Contract with an ELL Coordinator	The LEA will continue to partner with the San Geronimo Valley Community Center to secure the services of an ELL outreach coordinator who will conduct CELDT testing, update staff and serve as a liaison/ advocate for families of ELL students.	\$3,500.00	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2021-22]

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
5.27%	122,271

The Budgeted Expenditures for Actions identified as Contributing may be found in the Increased or Improved Services Expenditures Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

The needs of foster youth, English learners and low income students were considered first in the development of goals and action steps and prior to the consideration of all other stakeholder input. The primary author of the LCAP met with other members of the school administration and discussed the inclusion and emphasis of goals related to those subgroups as outlined below:

Goal 1/ Action 1: LCAP authors discussed the need for an objective assessment to ensure that students in subgroups were held to the same standard as all other students.

Goal 1/ Action 2: LCAP authors discussed the need for a consistent literacy program so that students in subgroups receive the same content as others.

Goal 2/ Action 1. LCAP authors discussed the need for an objective assessment to ensure that students in subgroups were held to the same standard as all other students.

Goal 3/Action 1: LCAP Authors understood that students in subgroups are at greater risk of being removed from core instruction if assessment for Tier 2 intervention is subjective.

Goal 5/ Action 1: Regular, frequent updates about students English learner status is essential to ensure that staff charged with supporting students in that student group have the knowledge necessary to meet their needs.

Goal 5/ Action 2: Contracting an ELL coordinator did not come up during stakeholder input but was included because it is important in addressing the needs of students in subgroups

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The cost of personnel to staff the Tier-2 intervention program and school lunch program have increased over the current school year.

Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$149,170.00	\$165,647.00	\$15,000.00		\$329,817.00

Totals:	Total Personnel	Total Non-personnel
Totals:	\$162,992.00	\$166,825.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	English Learners Foster Youth Low Income	Verify staff readiness for reading assessment	\$4,818.00				\$4,818.00
1	2	English Learners Foster Youth Low Income	Ensure Both elementary programs are using a research based reading program.	\$2,400.00				\$2,400.00
1	3	English Learners Foster Youth Low Income	Train support staff		\$4,600.00			\$4,600.00
2	1	All	Research and adopt a math curriculum/ program and assessment system for each school.	\$8,926.00				\$8,926.00
2	2	All	Adopt a math assessment system for grades K-5	\$8,926.00				\$8,926.00
2	3	English Learners Foster Youth Low Income	Train certificated staff and paraeducators in instruction and assessment in math.	\$6,250.00				\$6,250.00
3	1	English Learners Foster Youth Low Income	Use local assessment data (Goals 1&2) to determine eligibility for Tier 2 intervention.		\$4,000.00			\$4,000.00
3	2	All	Employ Intervention Aides		\$91,609.00			\$91,609.00
3	3		Provide training for Intervention Aides		\$5,400.00			\$5,400.00
4	1	All	Garden/ Sustainability Program			\$15,000.00		\$15,000.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
4	2	All	Counseling Services		\$31,225.00			\$31,225.00
4	3	All	Outdoor/ physical education/ experiential learning		\$28,813.00			\$28,813.00
4	4	6-8	Wellness Center					
4	5	English Learners Foster Youth Low Income	Nutritional well-being	\$87,500.00				\$87,500.00
5	1	English Learners	Ensure all teachers and support staff are aware of students' EL status	\$26,850.00				\$26,850.00
5	2	English Learners	Contract with an ELL Coordinator	\$3,500.00				\$3,500.00

Contributing Expenditures Tables

Totals by Type	Total LCFF Funds	Total Funds
Total:	\$131,318.00	\$139,918.00
LEA-wide Total:	\$131,318.00	\$139,918.00
Limited Total:	\$0.00	\$0.00
Schoolwide Total:	\$0.00	\$0.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	1	Verify staff readiness for reading assessment	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,818.00	\$4,818.00
1	2	Ensure Both elementary programs are using a research based reading program.	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,400.00	\$2,400.00
1	3	Train support staff	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$4,600.00
2	3	Train certificated staff and paraeducators in instruction and assessment in math.	LEA-wide	English Learners Foster Youth Low Income		\$6,250.00	\$6,250.00
3	1	Use local assessment data (Goals 1&2) to determine eligibility for Tier 2 intervention.	LEA-wide	English Learners Foster Youth Low Income			\$4,000.00
4	5	Nutritional well-being	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$87,500.00	\$87,500.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
5	1	Ensure all teachers and support staff are aware of students' EL status	LEA-wide	English Learners	All Schools	\$26,850.00	\$26,850.00
5	2	Contract with an ELL Coordinator	LEA-wide	English Learners	All Schools	\$3,500.00	\$3,500.00

Annual Update Table Year 1 [2021-22]

Annual update of the 2021-22 goals will occur during the 2022-23 update cycle.

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Total Planned Expenditures	Total Estimated Actual Expenditures
			Totals:	Planned Expenditure Total	Estimated Actual Total
			Totals:		

Instructions

Plan Summary

Stakeholder Engagement

Goals and Actions

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

For additional questions or technical assistance related to the completion of the LCAP template, please contact the local COE, or the California Department of Education's (CDE's) Local Agency Systems Support Office by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires LEAs to engage their local stakeholders in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have ten state priorities). LEAs document the results of this planning process in the Local Control and Accountability Plan (LCAP) using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] 52064(e)(1)). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. Local educational agencies (LEAs) should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Stakeholder Engagement:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful stakeholder engagement (EC 52064(e)(1)). Local stakeholders possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC 52064(b)(4-6)).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC 52064(b)(1) & (2)).

- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* 52064(b)(7)).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with stakeholders that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a stakeholder engagement tool.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for stakeholders and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing, but also allow stakeholders to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse stakeholders and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and stakeholder engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard, how is the LEA using its budgetary resources to respond to student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics or a set of actions that the LEA believes, based on input gathered from stakeholders, research, and experience, will have the biggest impact on behalf of its students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the students and community. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, stakeholder input, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Stakeholder Engagement

Purpose

Significant and purposeful engagement of parents, students, educators, and other stakeholders, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such stakeholder engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC 52064(e)(1)*). Stakeholder engagement is an ongoing, annual process.

This section is designed to reflect how stakeholder engagement influenced the decisions reflected in the adopted LCAP. The goal is to allow stakeholders that participated in the LCAP development process and the broader public understand how the LEA engaged stakeholders and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the stakeholder groups that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP. Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective stakeholder engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for stakeholder engagement in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.”

Describe the stakeholder engagement process used by the LEA to involve stakeholders in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required stakeholder groups as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with stakeholders. A response may also include information about an LEA’s philosophical approach to stakeholder engagement.

Prompt 2: “A summary of the feedback provided by specific stakeholder groups.”

Describe and summarize the stakeholder feedback provided by specific stakeholders. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from stakeholders.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific stakeholder input.”

A sufficient response to this prompt will provide stakeholders and the public clear, specific information about how the stakeholder engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the stakeholder feedback described in response to Prompt 2. This may include a description of how the LEA prioritized stakeholder requests within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by stakeholder input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures

- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to stakeholders what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to stakeholders and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with stakeholders. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with stakeholders, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g. high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–2021 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g. graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023-24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023-24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 .

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures. Minor variances in expenditures do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for stakeholders. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides stakeholders with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improved services for its unduplicated students as compared to all students and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of stakeholders to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

This section must be completed for each LCAP year.

When developing the LCAP in year 2 or year 3, copy the "Increased or Improved Services" section and enter the appropriate LCAP year. Using the copy of the section, complete the section as required for the relevant LCAP year. Retain all prior year sections for each of the three years within the LCAP.

Percentage to Increase or Improve Services: Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

Increased Apportionment based on the enrollment of Foster Youth, English Learners, and Low-Income Students: Specify the estimate of the amount of funds apportioned on the basis of the number and concentration of unduplicated pupils for the LCAP year.

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7% lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school

climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action(s))

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100% attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55%: For school districts with an unduplicated pupil percentage of 55% or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55%: For school districts with an unduplicated pupil percentage of less than 55%, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40% or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40% enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

“A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.”

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

Expenditure Tables

Complete the Data Entry table for each action in the LCAP. The information entered into this table will automatically populate the other Expenditure Tables. All information is entered into the Data Entry table. Do not enter data into the other tables.

The following expenditure tables are required to be included in the LCAP as adopted by the local governing board or governing body:

- Table 1: Actions
- Table 2: Total Expenditures
- Table 3: Contributing Expenditures
- Table 4: Annual Update Expenditures

The Data Entry table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included.

In the Data Entry table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action’s number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering “All”, or by entering a specific student group or groups.
- **Increased / Improved:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services.
- If “Yes” is entered into the Contributing column, then complete the following columns:

- **Scope:** The scope of an action may be LEA-wide (i.e. districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
- **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
- **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools”. If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans”. Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year”, or “2 Years”, or “6 Months”.
- **Personnel Expense:** This column will be automatically calculated based on information provided in the following columns:
 - **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
 - **Total Non-Personnel:** This amount will be automatically calculated.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e. base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.

2021-22 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Lagunitas Elementary School District
CDS Code:	21653590000000
LEA Contact Information:	Name: John Carroll Position: Superintendent Phone: (415) 488-4118
Coming School Year:	2021-22
Current School Year:	2020-21

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2021-22 School Year	Amount
Total LCFF Funds	\$2,828,056
LCFF Supplemental & Concentration Grants	\$61,704
All Other State Funds	\$372,972
All Local Funds	\$1,172,580
All federal funds	\$71,888
Total Projected Revenue	\$4,445,496

Total Budgeted Expenditures for the 2021-22 School Year	Amount
Total Budgeted General Fund Expenditures	\$4,457,170
Total Budgeted Expenditures in the LCAP	\$242,317
Total Budgeted Expenditures for High Needs Students in the LCAP	\$149,170
Expenditures not in the LCAP	\$4,214,853

Expenditures for High Needs Students in the 2020-21 School Year	Amount
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	\$35,814
Actual Expenditures for High Needs Students in Learning Continuity Plan	\$39,212

Funds for High Needs Students	Amount
2021-22 Difference in Projected Funds and Budgeted Expenditures	\$87,466
2020-21 Difference in Budgeted and Actual Expenditures	\$3,398

Required Prompts(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	\$87,500 Transfer Out of General Fund to Cafeteria Fund to ensure meal access for students.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Lagunitas Elementary School District

CDS Code: 21653590000000

School Year: 2021-22

LEA contact information:

John Carroll

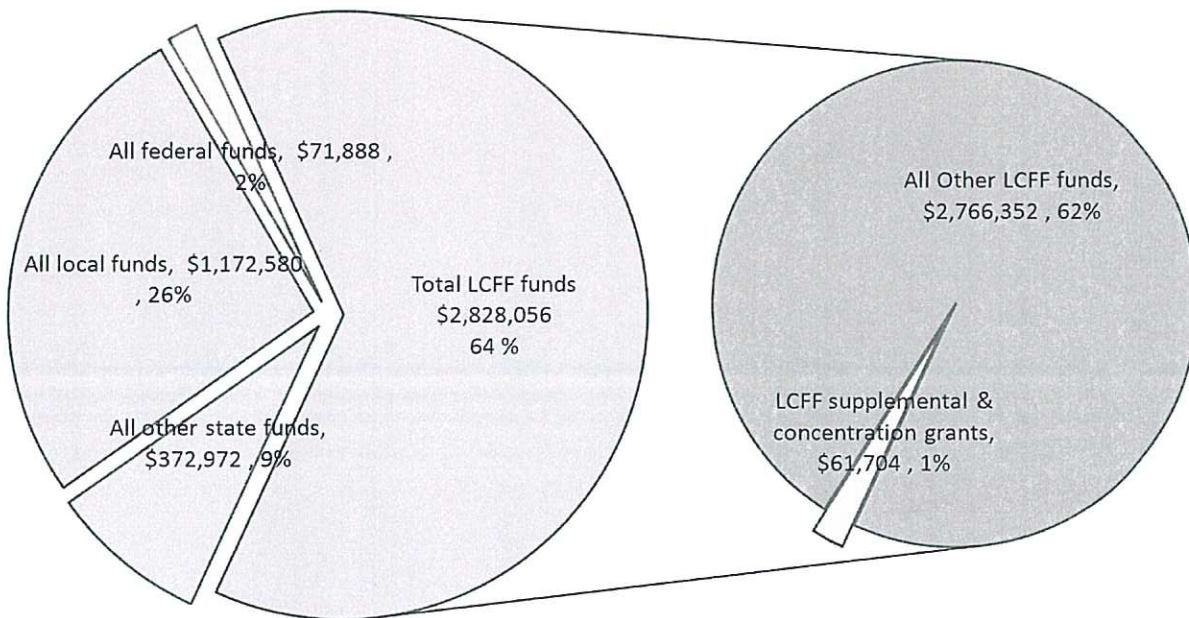
Superintendent

(415) 488-4118

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021-22 School Year

Projected Revenue by Fund Source

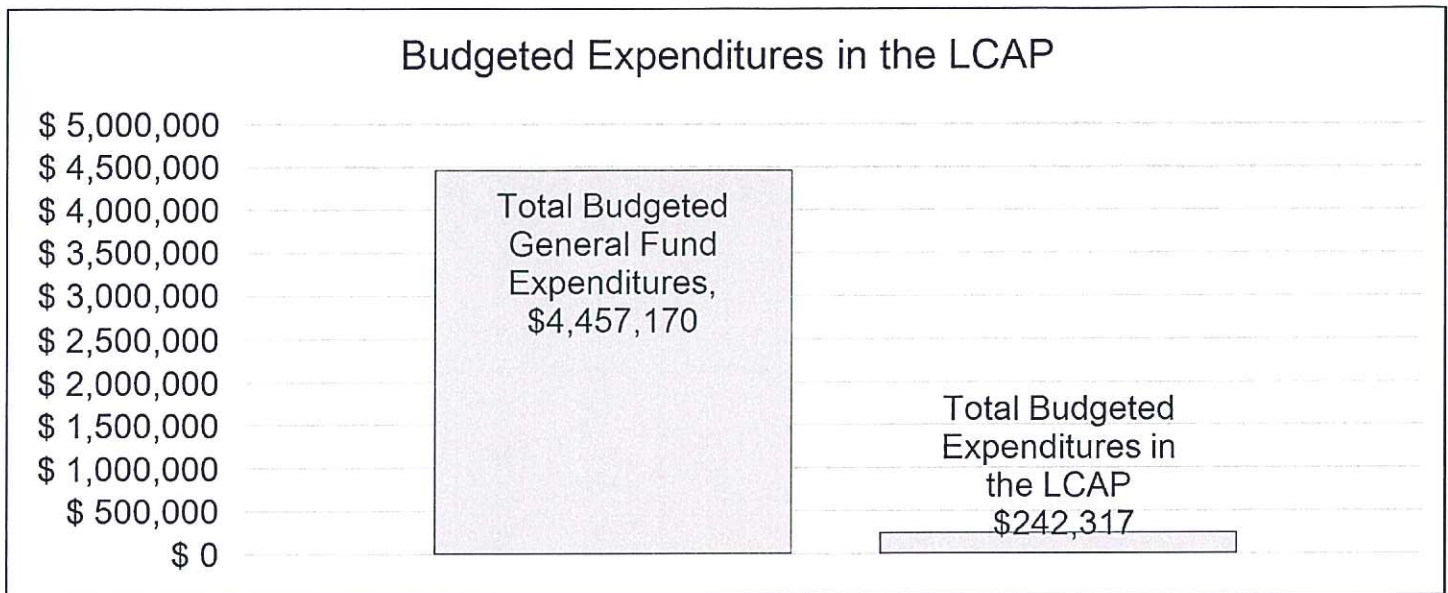


This chart shows the total general purpose revenue Lagunitas Elementary School District expects to receive in the coming year from all sources.

The total revenue projected for Lagunitas Elementary School District is \$4,445,496, of which \$2,828,056 is Local Control Funding Formula (LCFF), \$372,972 is other state funds, \$1,172,580 is local funds, and \$71,888 is federal funds. Of the \$2,828,056 in LCFF Funds, \$61,704 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Lagunitas Elementary School District plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

Lagunitas Elementary School District plans to spend \$4,457,170 for the 2021-22 school year. Of that amount, \$242,317 is tied to actions/services in the LCAP and \$4,214,853 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

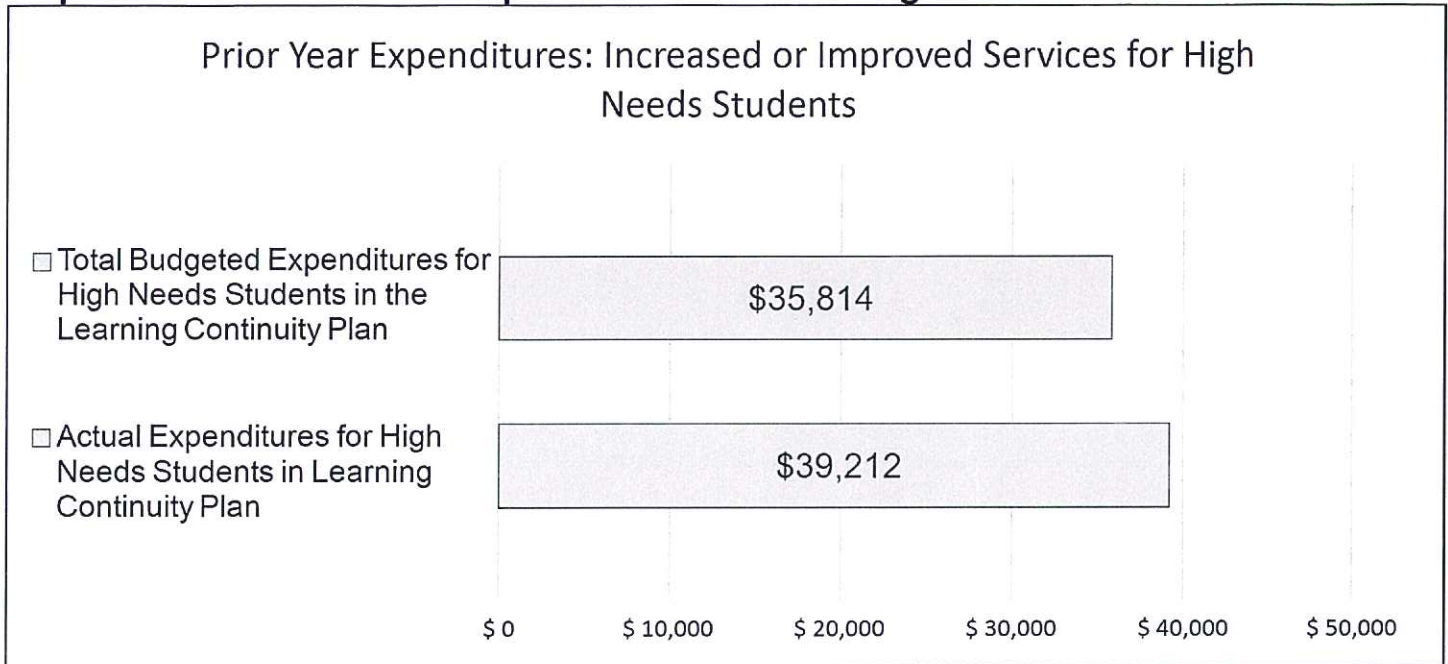
\$87,500 Transfer Out of General Fund to Cafeteria Fund to ensure meal access for students.

Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021-22, Lagunitas Elementary School District is projecting it will receive \$61,704 based on the enrollment of foster youth, English learner, and low-income students. Lagunitas Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Lagunitas Elementary School District plans to spend \$149,170 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2020-21



This chart compares what Lagunitas Elementary School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Lagunitas Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020-21, Lagunitas Elementary School District's Learning Continuity Plan budgeted \$35,814 for planned actions to increase or improve services for high needs students. Lagunitas Elementary School District actually spent \$39,212 for actions to increase or improve services for high needs students in 2020-21.

Memo

To: Board of Trustees
From: Jeff Lippstreu, C.B.O.
Date: 5/27/2021
Re: 2021-22 Proposed Budget Public Hearing

BACKGROUND:

A Public Hearing will be held for the community and Board to hear and review the Elementary District proposed Budget for the 2021-22 fiscal year. Included will be an update of 2020-21 financial data incorporated into the proposed budget.

Pursuant to California Ed Code 42127, the governing board of each school district is required to adopt its annual budget on or before July 1 of each year. The Board is asked to conduct a hearing to review and discuss the proposed budget for 2021-22.

CURRENT CONSIDERATIONS:

This not an action item. A narrative that describes key assumptions and known elements is attached. The final budget will be presented to the Board for approval at the June 17, 2021 Board meeting. The fiscal impact is detailed in the attached documents.

The purpose of the hearing is for public feedback on the proposed budget, which is posted on the Lagunitas School District website and available for review at the Lagunitas School Office from May 28 through June 3 during business hours between 8:30 am and 3 pm. The proposed budget is based on the assumptions included in the Governor's May Revise, School Services of California Dartboard, and Marin County Office of Education Common Message.

ATTACHMENTS:

Narrative
General Fund
Multi Year Projections
MCOE Common Message
School Services Dartboard

PUBLIC HEARING CLOSE

Lagunitas School District
2021-22 Proposed Budget Report
Multi-Year Projections
Public Hearing – June 3, 2021
Adoption – June 17, 2021

Local School districts are required to adopt a budget prior to July 1 of each year in order to authorize the annual expenditure of funds. The proposed budget is a fiscal preparation and assessment of revenues and expenditures that occurs in advance of the State of California enacting its annual budget. This timeline requires districts to approve budgets prior to State enactment, and in advance of actual adopted revenue and expenditure detail publication and distribution. In the event material revisions are required, a revised budget will be presented to the Board within 45 days of the enacted State budget.

To develop accurate budgets within this process, Districts rely upon analysis and guidance from California Association of School Board Officials (CASBO), Marin County Office of Education (MCOE), County of Marin Department of Finance, and School Services of California (SSC). The proposed budget also contains financial summaries, multi-year projections, and detailed state financial reports relating to the projected financial activity of the Lagunitas School District for 2021-22 through 2023-24.

Governor's May Revise State Budget Proposal

The May Revision for the 2021-22 budget identifies significant increases to revenues in current year and budget year. For Education Funding, this translates to increases of more than \$10 billion. These revenues will fund the Proposition 98 Reserve, initiate Gann Limit (exceeding spending limits) payments to Education in 2022-23, and provide funding opportunities for specific programs. Proposals include:

- LCFF funding increases for districts
- Expanded Learning Opportunities (ELO) 2nd round funding
- In Person Instruction (IPI) 2nd round funding
- Transitional Kindergarten/Extended Day Expansion
- Child Nutrition

LCFF Adjustments: The Governor proposes the implementation of a Cost of Living Adjustment super-COLA of 4.05% (current year 2.31% plus budget year of 1.70%) , plus a 1% augmentation added to the super-COLA rate for LCFF increases, a total of 5.04%. This increase has a limited 1.70% benefit to the district's Mandated Block Grant funding.

Deferrals: The Legislature recommends paying down all referrals, totaling \$2.6 billion in 2021-22.

Special Education: The Governor proposes to maintain his January commitment to improve special education funding in the state by increasing the per student allocation. Note that Marin County has a higher allocation, and as a result, will receive flat state funding for special education.

Routine Restricted Maintenance Account: Effective in 2019-20, as per Ed Code 17070.75, school districts are required to deposit a minimum of 3% of general fund expenditures into an account for maintenance for facilities. No changes are anticipated at this time for this requirement.

Education Protection Account (EPA): Approved by voters in 2012, the Schools and Local Public Safety Protection Act 9 Proposition 30) temporarily increased the State's sales tax rate and personal income tax rates for the State's highest tax brackets. Basic Aid/Community Funded districts receive an annual funding allocation based on Average Daily Attendance (ADA). Annually, governing boards must approve a plan to expend the funds, it is prohibited to pay for administrator salaries and benefits, and the plan must be posted on the district website. No changes are anticipated at this time for this funding.

2021-22 Lagunitas School District Proposed Budget Assumptions

- Average Daily Attendance (ADA) estimate of 192, based on enrollment of 201.
- Education Protection Account (EPA) revenue calculated at \$45,462
- Lottery revenue estimated at \$27,500 unrestricted and \$7,950 restricted
- Federal revenues estimated at \$71,888
- Maintain existing Certificated staffing levels
- Maintain existing Classified staffing levels
- Expend One-Time Funding totaling \$190,207

As a Community Funded District, the Lagunitas School District generates its revenue from local sources, like property taxes, parcel taxes, and generous fundraising from LEAP. Local sources make up 82.91% of total district revenues. The Local Control Funding Formula (LCFF) distribution is 11.16%, with Federal and other State generate the remaining 5.93% of the District's revenues.

Property Tax revenues are estimated to increase by 3.9% for 2021-22, with parcel taxes estimated to increase by 4.38%. At this time, LEAP annual fundraising has not been confirmed, but has been estimated at 90% of 2018-19 levels.

Due to the transfer to a new health care broker, School Insurance of Southern California (SISC), it is anticipated the overall increased cost of health insurance will be just under 1% for 2021-22.

STRS and PERS rates increase, both in 2021-22 and out years, as follows:

	20-21	21-22	22-23	23-24	24-25
STRS	16.15%	16.92%	19.10%	19.10%	19.10%
PERS	20.70%	22.91%	26.10%	27.10%	27.70%

Other Considerations

Considerations for budget and/or multiyear projection items or categories:

- Estimated Ross Valley Charter enrollment transfer of \$74,820
- Increased SUI costs of 1.23% for 21-22
- Special Education NPS costs
- One-Time funding in 2021-22
- Future Federal ESSER Funding excluded
- Title I Funding excluded

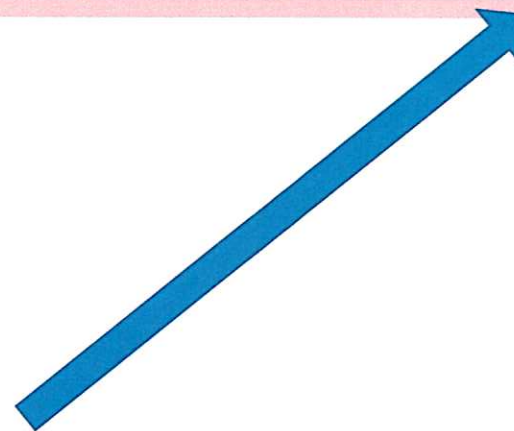
2021-22 Budget Development by Resource with Beginning Fund Balance

Updated 5/21/2021

Object	Unrestricted 0000	HTS Transportation 0723	Lottery 1100	EPA 1400	Title I Part A 3010	SPED IDEA Grant 3310	Title II Improving Quality 4035	Student Support 4127	REAP 5830	Restricted Lottery 6300	SPED 6500	In Person Instruction - IP 7422	Expanded Learning - EL 7425	ELD Para Staff 7426	STRS On-Behalf 7690	On-Going Maintenance 8150	Total 9010	TOTAL	UNRESTRICTED	RESTRICTED
Beginning Fund Balance:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:	-74,820.00																0.00	-74,820.00	-74,820.00	
8xxx Revenue:	2,925,580.00	0.00	28,500.00	45,608.00	0.00	35,426.00	3,163.00	10,000.00	23,299.00	8,400.00	118,100.00	43,480.00	130,783.00	15,944.00	139,104.00	0.00	992,929.00	4,520,316	2,999,688	1,520,628
2,924,363.00	2,850,760.00	0.00	28,500.00	45,608.00	0.00	35,426.00	3,163.00	10,000.00	23,299.00	8,400.00	118,100.00	43,480.00	130,783.00	15,944.00	139,104.00	0.00	992,929.00	4,445,496	2,924,868	1,520,628
1xxx Certificated Salaries	544,472.00	0.00	0.00	45,608.00	0.00	0.00	3,163.00	10,000.00	18,685.00	0.00	61,214.00	0.00	0.00	0.00	0.00	0.00	551,284.00	1,234,426	590,080	644,346
2xxx Classified Salaries	581,474.00	0.00	0.00	0.00	0.00	35,426.00	0.00	0.00	0.00	0.00	78,142.00	14,837.00	50,119.00	9,255.00	0.00	53,140.00	114,296.00	936,689	581,474	355,215
3xxx Employee Benefits	518,723.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,277.00	0.00	92,124.00	5,700.00	34,359.00	6,689.00	139,104.00	31,910.00	250,227.00	1,094,113	518,723	575,390
4xxx Materials & Supplies	13,800.00	0.00	28,500.00	0.00	0.00	0.00	0.00	0.00	0.00	8,400.00	1,300.00	0.00	0.00	0.00	0.00	15,000.00	8,970.00	75,970	42,300	33,670
5xxx Services & Operating	439,620.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315,542.00	22,943.00	46,305.00	0.00	0.00	39,950.00	68,152.00	932,562	439,670	492,892
6xxx Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0
7xxx Transfers (Other Funds)	99,410.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,000.00	0.00	0.00	0.00	0.00	0.00	0.00	183,410	99,410	84,000
	2,197,499.00	50.00	28,500.00	45,608.00	0.00	35,426.00	3,163.00	10,000.00	33,962.00	8,400.00	632,322.00	43,480.00	130,783.00	15,944.00	139,104.00	140,000.00	992,929.00	4,457,170	2,271,657	2,185,513
Contributions	-664,935.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	10,663.00	0.00	514,222.00	0.00	0.00	0.00	0.00	140,000.00	0.00	0	-664,885	664,885
Balance (+/-)	-11,674.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-11,674	-11,674	0
Ending Fund Balance:	-11,674.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-11,674.00	-11,674.00	0.00
				-11,674.00													0.00			

9010 & Other Restricted Local (to 9010 above)

	Open 9032	Middle Montessori 9033	School 9034	LEAP 9035	Graduation 9037	Rite of Passage 9038	Parcel Tax 9040	Garden Grant 9213	Yearbook 9218	Boocai Band 9765	Total 9xxx
Beginning Fund Balance:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8xxx Revenue:	59,124.00	47,411.00	32,223.00	500.00	500.00	1,096.00	833,675.00	15,000.00	3,400.00	0.00	992,929.00
TOTAL REVENUES:	59,124.00	47,411.00	32,223.00	500.00	500.00	1,096.00	833,675.00	15,000.00	3,400.00	0.00	992,929.00
1xxx Certificated Salaries	0.00	0.00	10,132.00	0.00	0.00	0.00	900.00	540,252.00	0.00	0.00	551,284.00
2xxx Classified Salaries	48,576.00	41,728.00	4,800.00	0.00	0.00	0.00	9,148.00	10,044.00	0.00	0.00	114,296.00
3xxx Employee Benefits	10,048.00	5,683.00	4,041.00	0.00	0.00	196.00	229,144.00	1,115.00	0.00	0.00	250,227.00
4xxx Materials & Supplies	500.00	0.00	0.00	500.00	500.00	0.00	1,229.00	2,841.00	3,400.00	0.00	8,970.00
5xxx Services & Operating	0.00	0.00	13,250.00	0.00	0.00	0.00	53,902.00	1,000.00	0.00	0.00	68,152.00
6xxx Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7xxx Transfers (Other Funds)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	59,124.00	47,411.00	32,223.00	500.00	500.00	1,096.00	833,675.00	15,000.00	3,400.00	0.00	992,929.00
Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



	19-20			20-21	20-21	20-21	20-21	21-22	22-23	23-24
	Unaudited Actuals			Adopted Budget	45 Day Revise Budget	1st Interim Revision #2	2nd Interim Revision #3	Projection	Projection	Projection
Revenues										
Unrestricted	2,543,958.17	2,653,117.01	2,694,614.38	2,733,147.00	2,774,566.00	2,774,566.00	2,775,897.00	2,828,056.36	2,896,757.76	2,971,237.00
	98,587.76	124,418.54	57,733.74	57,211.00	57,211.00	43,471.00	54,831.00	61,551.00	57,471.00	57,471.00
	55,853.56	62,724.45	63,529.80	27,545.00	27,545.00	34,085.00	34,638.00	35,261.00	34,020.00	33,400.00
Total Unrestricted	2,698,399.49	2,840,260.00	2,815,877.92	2,817,903.00	2,859,322.00	2,852,122.00	2,865,366.00	2,924,868.36	2,988,248.76	3,062,108.00
Restricted										
Total Restricted	1,239,487.07	1,431,967.66	1,381,715.00	1,301,632.00	1,386,351.00	1,405,028.00	1,375,950.00	1,520,628.00	1,391,528.00	1,449,630.00
Total	3,937,886.56	4,272,227.66	4,197,592.92	4,119,535.00	4,245,673.00	4,257,150.00	4,241,316.00	4,445,496.00	4,379,777.00	4,511,738.00
Expenditures										
Certificated	1,254,912.94	1,137,314.06	1,206,339.00	1,252,568.00	1,191,052.00	1,220,834.00	1,247,327.00	1,234,426.00	1,271,707.00	1,310,112.00
Classified	861,756.99	835,260.12	827,975.15	871,379.99	871,379.99	866,390.99	853,383.99	936,689.00	905,792.00	947,191.00
Benefits	808,571.95	972,792.73	923,259.13	1,001,369.00	1,001,369.00	1,009,809.00	1,004,448.00	1,094,113.00	1,128,725.00	1,230,095.01
Books & Supplies	122,832.82	99,185.46	120,380.33	76,889.00	151,416.00	369,833.00	242,552.00	75,970.00	75,970.00	75,970.00
Services & Operating Expenses	401,774.56	520,003.51	834,094.00	802,985.00	817,201.00	878,876.00	863,182.00	932,562.00	784,481.00	795,016.00
Capital Outlay	24,979.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	74,795.00	65,653.00	102,322.00	73,667.00	73,667.00	90,412.00	90,412.00	84,000.00	84,000.00	84,000.00
Transfers Out	66,372.00	68,991.00	81,308.00	82,000.00	82,000.00	82,000.00	98,000.00	99,410.00	98,000.00	98,000.00
Total	3,952,101.69	4,126,333.17	4,095,677.61	4,160,858.00	4,188,085.00	4,518,155.00	4,399,305.00	4,457,170.01	4,348,674.99	4,540,384.00
Components of Ending Fund Balance										
Total Unrestricted Revenue over Expenditures	(14,215.13)	145,894.49	101,915.31	(41,323.00)	57,587.99	(261,005.00)	(157,989.00)	(11,674.01)	31,102.00	(28,646.00)
Transfer FROM Unrestricted Revenue	(460,448.00)	(604,061.57)	(697,828.02)	(615,544.00)	(619,568.00)	(883,120.00)	(750,357.00)	(664,885.00)	(561,694.00)	(609,066.00)
Transfer TO Restricted Revenue	460,448.00	604,061.57	697,828.02	615,544.00	619,568.00	883,120.00	750,357.00	664,885.00	561,694.00	609,066.00
Total Revenue over Expenditures	(14,215.13)	145,894.49	101,915.31	(41,323.00)	57,588.00	(261,005.00)	(157,989.00)	(11,674.00)	31,102.00	(28,646.00)
	(46,155) U			(41,323)	57,588	(261,005)	(157,989)	(11,674)	31,102	(28,646)
	o R							o	o	o
	(46,155) T			(41,323)	57,588	(261,005)	(157,989)	(11,674)	31,102	(28,646)
D. FUND BALANCE										
1. Net Beginning Balance	596,850.42	582,635.29	728,529.78	601,026.78	839,753.09	830,445.09	830,445.09	672,456.09	660,782.09	691,884.09
2. Net Ending Fund Balance	582,635.29	728,529.78	830,445.09	559,703.78	897,341.09	569,440.09	672,456.09	660,782.09	691,884.09	663,238.09
3. Components of Ending Fund Balance										
a. Nonspendable	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
b. Restricted	117,497.59	200,385.05	265,735.50	114,239.05	263,842.50	0.50	136,776.67	136,776.67	136,776.67	136,776.67
c. Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-Stabilization Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-Other Commitments	96,000.00	77,000.00	96,000.00	72,000.00	96,000.00	96,000.00	96,000.00	96,000.00	96,000.00	96,000.00
	96,000.00	24,151.96	62,500.00	22,844.00	59,170.00	59,170.00	59,170.00	59,170.00	59,170.00	59,170.00
	53,279.32	91,886.11	20,614.85	12,752.09	20,614.85	0.00	20,614.85	7,261.82	19,508.18	3,060.70
d. Assigned	116,571.89	123,790.00	59,170.00	0.00	37,330.58	59,482.67	10,790.17	0.00	27,535.24	0.00
e. Unassigned/Unappropriated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-Reserve for Economic Uncertainties	194,286.49	206,316.66	321,149.57	332,868.64	335,046.80	345,055.92	344,104.40	356,573.60	347,894.00	363,230.72
-Unassigned/Unappropriated	0.00	(0.00)	275.17	0.00	80,336.36	4,731.00	0.00	0.00	0.00	0.00
f. Total Components of Ending Fund Balance	678,635.29	728,529.78	830,445.09	559,703.78	897,341.09	569,440.09	672,456.09	660,782.09	691,884.09	663,238.09
Total Reserve:	17.17%	17.66%	20.28%	13.45%	21.43%	12.60%	15.29%	14.83%	15.91%	14.61%
Restricted:	3.10%	4.98%	6.61%	2.87%	6.42%	0.11%	3.22%	3.18%	3.26%	3.12%
Unrestricted:	14.07%	12.68%	13.67%	10.59%	15.01%	12.49%	12.06%	11.64%	12.65%	11.48%

2021-22 Budget Enrollment Projections

5/19/2021

*Avg K's last 5 years = 20.8

OCTOBER 2020-21	TK	K	1	2	3	4	5	6	7	8	TOTAL
OPEN	3	6	9	7	13	12	26	0			76
Interdistrict	0	0	0	0	0	2	0	0			2
MONTESSORI	0	18	10	7	7	11	10				63
Interdistrict	0	0	0	0	0	0	0				0
MIDDLE SCHOOL								24	27	37	88
Interdistrict								1	1	1	3
Total Students	3	24	19	14	20	23	36	24	27	37	227
Total Interdistrict	0	0	0	0	0	2	0	1	1	1	5

MARCH 2021	TK	K	1	2	3	4	5	6	7	8	TOTAL
OPEN	3	7	9	8	13	11	26	0			77
Interdistrict	0	0	0	0	0	2	0	0			2
MONTESSORI	0	15	9	3	7	11	10				55
Interdistrict	0	0	0	0	0	0	0				0
MIDDLE SCHOOL								24	26	34	84
Interdistrict								1	1	1	3
Total Students	3	22	18	11	20	22	36	24	26	34	216
Total Interdistrict	0	0	0	0	0	2	0	1	1	1	5

MAY 19, 2021	TK	K	1	2	3	4	5	6	7	8	TOTAL
OPEN	3	8	9	8	14	9	26	0			77
Interdistrict	0	0	0	0	0	2	0	0			2
MONTESSORI	0	15	7	3	7	11	10				53
Interdistrict	0	0	0	0	0	0	0				0
MIDDLE SCHOOL								23	26	34	83
Interdistrict								1	1	1	3
Total Students	3	23	16	11	21	20	36	23	26	34	213
Total Interdistrict	0	0	0	0	0	2	0	1	1	1	5

2021-22 Estimate	TK	K	1	2	3	4	5	6	7	8	TOTAL
OPEN	1	10	9	9	8	14	9	4			64
Interdistrict	0	0	0	0	0	0	0	0			0
MONTESSORI	1	10	15	7	3	7	11				54
Interdistrict	0	0	0	0	0	0	0				0
MIDDLE SCHOOL								34	23	26	83
Interdistrict								2	1	1	4
Total Students	2	20	24	16	11	21	20	38	23	26	201
Total Interdistrict	0	0	0	0	0	0	0	2	1	1	4

2022-23	TK	K	1	2	3	4	5	6	7	8	TOTAL
OPEN	1	10	10	9	9	8	14	0			61
Interdistrict	0	0	0	0	0	0	0	0			0
MONTESSORI	1	10	10	15	7	3	7				53
Interdistrict	0	0	0	0	0	0	0				0
MIDDLE SCHOOL								20	34	23	77
Interdistrict								0	2	1	3
Total Students	2	20	20	24	16	11	21	20	34	23	191
Total Interdistrict	0	0	0	0	0	0	0	0	2	1	3

2023-24	TK	K	1	2	3	4	5	6	7	8	TOTAL
OPEN	1	10	10	10	9	9	8	0			57
Interdistrict	0	0	0	0	0	0	0	0			0
MONTESSORI	1	10	10	10	15	7	3				56
Interdistrict	0	0	0	0	0	0	0				0
MIDDLE SCHOOL								21	20	34	75
Interdistrict								0	0	2	2
Total Students	2	20	20	20	24	16	11	21	20	34	188
Total Interdistrict	0	0	0	0	0	0	0	0	0	2	2

2024-25	TK	K	1	2	3	4	5	6	7	8	TOTAL
OPEN	1	11	10	10	10	9	9				60
Interdistrict	0	0	0	0	0	0	0	0			0
MONTESSORI	1	11	10	10	10	15	7				64
Interdistrict	0	0	0	0	0	0	0				0
MIDDLE SCHOOL								11	21	20	52
Interdistrict								0	0	2	2
Total Students	2	22	20	20	20	24	16	11	21	20	176
Total Interdistrict	0	0	0	0	0	0	0	0	0	2	2

2025-26	TK	K	1	2	3	4	5	6	7	8	TOTAL
OPEN	1	11	11	10	10	10	9				62
Interdistrict	0	0	0	0	0	0	0	0			0
MONTESSORI	1	11	11	10	10	10	15				68
Interdistrict	0	0	0	0	0	0	0				0
MIDDLE SCHOOL								16	11	21	48
Interdistrict								0	0	0	0
Total Students	2	22	22	20	20	20	24	16	11	21	178
Total Interdistrict	0	0	0	0	0	0	0	0	0	0	0

21.67

18.00

17.39

The Marin Common Message

May Revision 2021

MARIN COUNTY OFFICE OF EDUCATION

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Key Guidance

This edition of the Common Message is intended to provide information and guidance to assist local educational agencies (LEAs) in developing 2021-22 adopted budgets and the associated multi-year projection (MYP). It contains information related to the Governor's May Revision Budget Proposal. This version of the Common Message primarily addresses changes from the Governor's January Budget Proposal as well as items considered essential for LEAs to include in their budgets and MYP.

The Governor's May Revision is reflective of a strong economic turnaround, projecting unprecedented funding for K-12 public education. This budget provides for a super cost-of-living adjustment (COLA) and several one-time funding opportunities, with the creation of California for All Kids, a roadmap to address the gaps in early education, school nutrition, teacher support, class size, broadband access, and wraparound services.

Significant Changes Since Second Interim Report

Prop. 98 funding is estimated to be \$93.7 billion for 2021-22.

The Local Control Funding Formula (LCFF) COLA for 2021-22 is projected at 1.7%, compounded with the deferred 2020-21 COLA of 2.31%, which equates to a 4.05% COLA. Additional support to alleviate fiscal pressures on LEAs is being proposed, and the May Revision includes \$520 million Prop. 98 funding for an additional 1.0% increase to the LCFF base. This proposal is only for the LCFF and calculates to a super COLA of 5.07%.

The Governor's budget continues to propose paying off most of the K-12 cash deferrals, leaving an ongoing K-12 deferral balance of \$2.6 billion from June 2022 to July 2022.

Special Education is projected to be funded with the compounded COLA at 4.05% but not the augmentation in the LCFF proposal. LCFF and Special Education are the only state funded programs to receive both the 2020-21 and 2021-22 COLAs.

Also included in the May Revision are one-time funding proposals for the following programs:

- Reopening of Schools
- Expanded Learning Time
- Universal Transitional Kindergarten Planning Grant
- Community Schools
- Comprehensive Student Supports
- Educator Preparation, Retention and Training
- Child Nutrition
- Broadband

Independent Study Requirements

The Governor proposed in his May Budget Revision to amend Education Code Sections 51745, 51747, 51747.3, and 51747.5 of Article 5.5, Independent Study (51745-51749.6).

For LEAs to offer virtual learning in the upcoming school year, they must adhere to Independent Study (IS) requirements, as distance learning authorities under Senate Bill 98 (Ch. 96, Stats. 2020) expire on June 30, 2021. The May Revision leaves intact most of IS existing law, including the permissive nature of whether to offer IS at all, but makes several important changes that affect both existing IS programs and virtual learning programs that succeed SB 98.

Educational opportunities offered through IS may now include (among the list of statutory reasons provided): “Upon determination of a parent/guardian, individualized study for pupils who[se] health would be put at-risk by in-person instruction.” Education Code Section 51745(c).

The May Revision proposes various changes to an LEA’s IS policy and student agreements, which are summarized here:

- Daily live interaction for all pupils. EC Section 51747(e).
- Weekly synchronous interaction for all pupils. EC Section 51747(e).
- Allowing electronic signatures and record keeping to reduce paperwork time and increase learning time. EC Section 51747(g)(8)(E).
- Content aligned to grade-level standards. EC Section 51747(c).
- Procedures for tiered reengagement strategies, including outreach and parental engagement for absent students. EC Section 51747(d), (g)(1).
- A plan to return students to in-person instruction expeditiously at the request of their parents. EC Section 51747(f).
- Ensuring students have the technology and connectivity to participate in the education program and assignments. EC Section 51747(d), (g)(3).
- Identification of supports to be provided to students who are struggling or who have unique needs, as specified. EC Section 51747(d), (g)(7).
- Each LEA shall document daily participation for each pupil on each school day, in whole or in part, for which IS is provided. A pupil who does not participate in IS on a school day shall be documented as absent for that school day. EC Section 51747.5(c)
- Each LEA shall ensure that a weekly engagement record is completed for each pupil documenting synchronous or asynchronous instruction for each whole or partial day of IS, verifying daily participation and tracking assignments. EC Section 51747.5(d)
- For purposes of compliance with subdivisions (c) and (d), by September 1, 2021, the California Department of Education shall provide LEAs with a digital form for reporting daily participation and weekly engagement that minimizes workload associated with collecting and reporting this information for teachers and LEAs. EC Section 51747.5(e)
- Written agreements may be signed using a digital signature. EC Section 51747(8)(E)

Federal and State Funds

Elementary and Secondary School Emergency Relief (ESSER III) Fund

The American Rescue Plan (ARP) allocated \$122 billion to the ESSER III fund nationwide to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students. For additional information refer to the fact sheets available on the U.S. Department of Education's website:

https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-Methodology-and-Table.pdf

https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-FACT-SHEET.pdf

- California will receive \$15 billion of these funds and can reserve up to 10%, with a requirement of 7.5% of total state funding for allocation as follows: 5% for interventions to address learning loss, 1% for summer enrichment programs, 1% for comprehensive after-school programs, and one-half of 1.0% for administration.
- A total of \$13.6 billion (90% of the state's allocation) to be appropriated by the Governor to LEAs in proportion to the amount of Title I, Part A funds each LEA received in fiscal year 2020-21. LEAs may use these funds to support coronavirus response activities, similar to ESSER II, back to March 13, 2020. These funds must be obligated by September 30, 2024. The California Department of Education (CDE) is developing further guidance on these funds.
 - LEAs are required to use at least 20% of ESSER III funds for learning loss mitigation by implementing evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive after-school programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.
- In order to receive an allocation of ESSER III funds, LEAs must apply for funding by submitting the ESSER III Legal Assurances. A link to the web application will be made available on the ARP Act Funding web page at <https://www.cde.ca.gov/fg/cr/arpact.asp>. The CDE anticipates that the ESSER III Legal Assurances will be made available on CDE's ARP Act Funding web page between June 1 and June 7.
- Within 30 days of submitting ESSER III Legal Assurances LEAs must adopt a Safe Return to In-Person Instruction and Continuity of Services (Safe Return) Plan. The Safe Return Plan is a requirement of the ARP Act, and all associated requirements must be fulfilled within 30 days of a LEA submitting ESSER III Legal Assurances. Additional information concerning the requirements of the Safe Return Plan, including a template to assist LEAs in meeting the federal requirements will be made available on CDE's ARP Act Funding web page at <https://www.cde.ca.gov/fg/cr/arpact.asp> between June 1 and June 7.

- The Safe Return Plan must be posted to the LEA's website. Before posting the plan, LEAs must seek public comment on it.
- The ARP includes a separate program of Emergency Assistance for Non-Public Schools (EANS) administered by the state. Consequently, LEAs do not provide equitable services under ESSER III provisions.

Governor's Emergency Education Relief (GEER II) Fund

The Coronavirus Response and Relief Supplemental Appropriations Act allocated \$4 billion to the GEER fund nationwide. For additional information, refer to the fact sheets available on the U.S. Department of Education website:

https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf

https://oese.ed.gov/files/2021/01/FINAL_-GEER_FactSheet_1.8.211.pdf

- California will receive \$341.4 million of these funds.
- A total of \$154 million is to be appropriated by the Governor (through the budget process) for any education purpose (for early education through higher education) related to COVID relief back to March 13, 2020. Funds must be obligated by September 30, 2023.
- The remaining \$187.4 million is to assist nonprofit nonpublic schools through the EANS program. The Governor applies for these funds separately from the rest of GEER II.
 - EANS replaces the equitable services requirement found in GEER I, and as such, there is no equitable services requirement for GEER II.

In-Person Instruction and Expanded Learning Opportunities Grants

The Legislature provided \$6.6 billion in the Assembly Bill 86 COVID-19 relief package, including \$2 billion for In-Person Instruction (IPI) grants and \$4.6 billion for Expanded Learning Opportunities (ELO) grants. Governor Newsom signed AB 86 on March 5, 2021.

Estimated allocations were calculated using 2020-21 P-1 and preliminary CALPADS Fall 1 data and will be the basis for the May apportionment. A final recalculated apportionment will occur in early August based on 2020-21 P-2 and final CALPADS Fall 1 data, along with IPI reductions. Both IPI and ELO funds are available for expenditure through August 31, 2022, with a report of final expenditures due to the CDE by December 1, 2022. Please see [CDE's AB86 webpage](#) for funding formulas, estimated allocations, and other useful information.

In-Person Instruction (IPI) Grants

IPI grants are available to school districts, county offices of education (COEs), and classroom-based charter schools and are funded based on a proportionate share of each LEA's LCFF entitlement. To be eligible for full funding, LEAs must offer in-person instruction, as defined in Education Code Section 43520.5, including hybrid models, by April 1, 2021, for specified student groups. Hybrid models may offer fewer than five (5) days per week of in-person instruction, provided that LEAs are offering in-person instruction to the greatest extent possible.

- Funds are allocated proportionally based on each LEA's LCFF entitlement as of the 2020-21 P-2 apportionment certification.
- IPI grants will be reduced by 1% for each calendared instructional day that an LEA does not offer in-person instruction for all required groups. IPI grants will be forfeited if an LEA does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-21 school year, unless otherwise ordered by a state or local health officer.
- IPI grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.
- LEAs must complete a certification form by June 1, 2021, to verify compliance with the eligibility requirements for the IPI grant. The form can be found at: <https://www.cde.ca.gov/ls/he/hn/documents/leacertformcontents.docx>

Expanded Learning Opportunities (ELO) Grants

ELO grants are available to school districts, COEs, charter schools, and state special schools and are funded based on three calculations: homeless pupil enrollment X \$1,000, state special schools ADA X \$725, and remaining funds on a proportionate share of each LEA's LCFF entitlement.

To be eligible for funding, LEAs must implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups, as defined in Education Code Section 43522, who have faced adverse learning and social-emotional circumstances.

ELO grants shall be expended only for any of the following seven (7) purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.

The following fiscal requirements apply to the ELO grant. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85% of its apportionment for expenditures related to providing in-person services in any of the seven purposes mentioned above.
- The LEA must use at least 10% of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count toward the LEA's requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15% of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

LEAs must complete the Expanded Learning Opportunities Grant Plan as a condition for receiving an ELO grant. The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the COE, the CDE, or the chartering authority within five (5) days of adoption, as applicable. The plan template can be found here:

<https://www.cde.ca.gov/ls/he/hn/documents/explearnoppgrtemp.docx>

LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services.

Planning Factors for 2021-22 and Multi-Year Projections (MYPs)

Key planning factors for LEAs to incorporate into their 2021-22 budget and multi-year projections are listed below and are based on the latest information available.

Planning Factor	2021-22	2022-23	2023-24
Statutory COLA (LCFF and SPED Base Rate)	1.70%	2.48%	3.11%
2020-21 COLA (LCFF and SPED Base Rate)	2.31%	0.00%	0.00%
Super COLA Augmentation (LCFF)	1.00%	0.00%	0.00%
Funded LCFF COLA	5.07%	2.48%	3.11%
STRS Employer Rates	16.92%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%
State Unemployment Insurance	1.23%	0.90%	0.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts			
K-8 per ADA	\$32.79	\$33.60	\$34.64
9-12 per ADA	\$63.17	\$64.74	\$66.75
Mandated Block Grant for Charters			
K-8 per ADA	\$17.21	\$17.64	\$18.19
9-12 per ADA	\$47.84	\$49.03	\$50.55
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$31.40	\$32.18	\$33.18
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$50.70	\$51.96	\$53.73
General Child Care (CCTR) Daily Reimbursement Rate	\$50.38	\$51.63	\$53.24
Routine Restricted Maintenance Account (Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)	3%	3%	3%

Local Control Funding Formula

The Governor is proposing a super COLA of 5.07% for the LCFF for 2021-22, adding 1.0% to a compound COLA of 4.05% derived from the unfunded 2020-21 statutory COLA of 2.31% and an estimated 1.7% statutory COLA for 2021-22.

Traditional attendance accounting returns in 2021-22, and school districts with declining enrollment will be able to take advantage of the prior year ADA guarantee. For most school districts, 2020-21 ADA that becomes the prior year, is, in fact, 2019-20 ADA. Districts should nonetheless monitor enrollment carefully because the additional cushion in 2021-22 is offset by the recognition of two years' ADA decline in 2022-23. Charter schools are not afforded the prior year guarantee and will be funded on current year ADA beginning in 2021-22.

The May Revision includes a proposal to increase the concentration grant component of the LCFF from 50% to 65% of the adjusted base LCFF grant at an estimated ongoing cost of \$1.1 billion. The additional funds are intended to allow these LEAs to increase the number of staff providing direct services. The recently released LCFF Calculator has been updated to allow the user to override the pre-populated 50% factor with 65%. Most LEAs will need to complete their Local Control and Accountability Plan (LCAP) and take it to public hearing prior to the state budget being approved. Those LEAs that generate concentration grant funding should identify the increased funding this proposal would represent and what it would mean in terms of direct services staffing. By identifying the difference, the LEA could include the additional actions or services in their LCAP as conditional on approval of the proposal.

LEAs are encouraged to develop multiple scenarios using the LCFF COLA planning factors as best case. LEAs that are prepared for both best- and worst-case budgets in the future are better able to weather economic uncertainty.

Local Control Accountability Plan

By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditures tables that were approved in January 2020 but later suspended for the 2020-21 year. The components of the LCAP for the 2021-22 LCAP year must be posted as one document assembled in the following order:

- LCFF Budget Overview for Parents
- Annual Update with instructions
- LCAP Template (including)
 - Plan Summary
 - Stakeholder Engagement
 - Goals and Actions
 - Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students
 - Expenditure Tables
 - LCAP Instructions

The May Revision trailer bill continues to propose language that will require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the “annual update” year. This shortfall could include a quantitative shortfall – e.g., estimated actual expenditures are less than budgeted expenditures – and/or a qualitative shortfall – estimated improvement in a service was less than the planned improvement. The calculated amount of this shortfall would then become an added increased and improved services requirement in the LCAP year. These changes, if adopted, would be effective for LCAPs adopted in June 2022.

Districts will want to be particularly thoughtful about how they present and budget for services meeting the increased and improved services requirement in the LCAP, and track implementation closely throughout the year, to avoid being surprised by a large carryover requirement at the end of 2021-22. This may be particularly challenging given the large quantities of one-time funding that districts are receiving from state and federal sources.

Furthermore, because of the proposed new carryover requirements, it will be critical that the LCAP calculations of supplemental and concentration grant funding, and the corresponding increased and improved services percentage, match the actual district entitlements based on the adopted state budget. This means if a district adopts a budget based on lower entitlements (e.g., the January COLA estimate), LEAs may be required to have the governing board adopt a 45-day budget and a corresponding update to the LCAP, and to submit these documents to their county office for approval.

Early Childhood Education

The May Revision contains some significant policy and program changes to early learning and care that are in line with the master plan published in 2020. Changes relevant to LEAs are listed below.

Cost-of-Living Adjustments (COLA)

A 1.7% COLA is provided for State Preschool Programs and early care and education programs.

Universal Transitional Kindergarten (UTK)

To provide access to free, high-quality, inclusive pre-kindergarten education for all children, the May Revision proposes a series of investments beginning in 2022-23 to incrementally establish universal transitional kindergarten, creating a “14th grade” of public education by 2024-25.

UTK would be phased in over four years, with LEAs able to use 2021-22 for planning and infrastructure development and additional access for 4-year-olds, increased in increments of three (3) months of age per year from 2022-23 through 2024-25, when all four (4)-year-olds would be eligible.

Costs of this plan are anticipated to be approximately \$900 million general fund in 2022-23, growing to \$2.7 billion in 2024-25 (the Prop. 98 guarantee would be “rebenched” to draw down general fund for the costs of new enrollment in each year of increased investment).

This program allocates \$250 million of one-time Prop. 98 dollars in fiscal year 2021-22 for LEAs to create or expand TK programs. Allowable uses of these funds include costs for planning, hiring, training, classroom materials, and supplies. Funding will be awarded to LEAs based on kindergarten (excluding TK) ADA reported in 2019-20.

In addition, the Kindergarten Facilities Grant Program has been expanded to include transitional kindergarten to accommodate the additional capacity needed to offer or expand enrollment in a TK program. As a condition of receipt of funds, an applicant school district must pass a resolution at a public governing board meeting stating the district’s intent to offer or expand enrollment in a TK program.

The May Revision also proposes \$380 million Prop. 98 general fund in 2022-23, growing to \$740 million in 2024-25, to provide one additional certificated or classified staff person in each TK classroom. For many classrooms, this will reduce adult-to-child ratios from 1:24 to 1:12.

\$10 million one-time general fund is provided for the CDE to update the Preschool Learning Foundations, the recommended learning standards for preschool and TK, to reflect the most recent research on early childhood development and provide comprehensive resources for pre-kindergarten teachers.

State Preschool Program (CSPP)

The May Revision maintains the level of funding available for the State Preschool Program. The Administration will develop a comprehensive plan for implementation in 2022-23 to support existing State Preschool Program providers to maintain their contracts while transitioning to serve younger children, in alignment with the Master Plan for Early Learning and Care, to ensure all eligible three (3)-year-olds have access to high-quality early learning.

Special Education

The 2021-22 May Revision budget proposals for Special Education build on funding augmentations implemented over the past two years.

The May Revision proposes applying a compounded COLA of 4.05%, reflecting the previously suspended 2020-21 COLA and the now final 2021-22 statutory COLA of 1.7% to the base Special Education funding formula. This increase results in a Special Education base rate of \$650.31 for 2021-22 – still below Marin SELPA’s funding rate of \$727.55 which means the SELPA will be flat funded for 2021-22.

\$300 million in ongoing Prop. 98 funding for the Special Education Early Intervention Grant is proposed to supplement existing resources, increase the availability of evidence-based services and support school readiness for infants, toddlers, and preschoolers, with a focus on inclusive settings. These funds are restricted and will be allocated to the LEA of residence based on the number of preschool children with exceptional needs using Fall 1 Census data.

One-time American Rescue Plan Act funds of \$277.7 million are proposed to supplement existing IDEA funds that are to be distributed via the IDEA permanent formula. In addition, the May Revision proposes IDEA allocations of \$15 million to provide technical support to LEAs for developing and administering IEPs and for assisting with assessing the pandemic impacts on students with disabilities, \$2.3 million to assist CDE in addressing special education complaints and court-ordered monitoring and \$1.2 million to improve coordination between CDE, the state Department of Developmental Services and LEAs regarding infant to preschool transition and to promote inclusion best practices. Finally, out-of-home care funding is to remain frozen one additional year, through 2021-22 with the only increase the application of the Compound COLA.

Cash Flow / Deferrals

The proposed cash deferral for fiscal year 2021-22 remains as a 100% deferral of the June 2022 apportionment. The amount to be deferred from June 2022 and to be issued by July 15, 2022, is now estimated at \$2.6 billion (previously \$3.7 billion). This cash deferral is deemed to be general fund revenues appropriated to LEAs for the prior fiscal year (2021-22) even though it will be received in the 2022-23 fiscal year.

The cash deferral amounts from 2020-21 remain on schedule to be paid in the fall of 2021-22:

- From February 2021 to November 2021 \$1.54 billion
- From March 2021 to October 2021 \$2.38 billion
- From April 2021 to September 2021 \$2.38 billion
- From May 2021 to August 2021 \$2.38 billion
- From June 2021 to July 2021 \$2.38 billion

The proposal includes the opportunity for LEAs to submit applications for an exemption to the June 2022 to July 2022 cash deferral. Up to \$100 million is authorized for approval by the Finance

Director to be drawn in June. The LEA must have exhausted all internal and external sources of borrowing and is subject to an application process for consideration of exemption.

Districts should prepare cash flow projections for the upcoming budget year to ensure all cash obligations can be met timely.

Reserves / Reserve Cap

COEs continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state, and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding their minimum reserves and consider maintaining reserves larger than 17% if revenues or expenditures are especially volatile.

Given the current health and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is but a portion of reserves. Districts’ attention should remain on maximizing the use of any one-time funds due to the restrictive nature of those funds for the 2020-21 and 2021-22 fiscal years, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in 2022-23. This deterioration could come from economic impacts as well as the anticipated “ADA cliff” when the protections of the hold harmless provisions end, or if California’s K-12 public school enrollment, which precipitously declined during the pandemic, doesn’t recover to pre-pandemic levels.

The Governor’s January Budget proposed that deposits to the Public School System Stabilization Account (PSSSA) will be required in 2020-21 and 2021-22, bringing the projected balance to \$3 billion. Under current law, in fiscal years immediately succeeding those in which the PSSSA balance is equal to or great than 3% of the total K-12 share of the Prop. 98 guarantee, a 10% cap on school district reserves is triggered. In the May Revision the required deposit is projected to be \$4.6 billion in 2021-22; this would trigger school district reserve caps beginning in 2022-23.

SB 751 provided exemptions to the reserve cap requirements:

- Basic aid districts and districts with ADA less than 2,501 are exempt from the reserve cap requirements.
- A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) for up to two (2) consecutive fiscal years within a three (3)-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including but not limited to

multi-year infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits.

If the reserve cap is triggered, the portions of fund balance subject to the cap are the assigned and unassigned reserves in the general fund (01) and the special reserve fund for other than capital outlay (17). Any funds that are in the committed portion of the fund balance, meaning that the governing board took action to set aside the funds, are not included in the reserve cap calculation. GASB 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750 – 9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed.
- Assigned Fund Balance (Objects 9770 – 9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed.
- Unassigned Fund Balance (Objects 9789 – 9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts.

Districts are encouraged to designate commitments during the budget development process to adjust funds at fiscal year-end.

Negotiations

On average, 85% of a district's ongoing costs are personnel. Compensation decisions directly affect an LEA's fiscal stability. The current influx of funding, particularly one-time funds, from the state and federal government related to COVID-19 now allow LEAs a unique opportunity to expand student learning opportunities, particularly for disadvantaged students. However, these one-time funds not only mask structural deficits, but also lead to expectations of salary increases and increased pressure to expand the education workforce.

Current and future risk factors include:

- Likelihood of the COLA to cover ongoing salary increases, as well as increases in health benefit contributions, pension costs, unemployment rates, and step and column increases
- Declining enrollment
- Uncertainty of students returning to in-person instruction
- Loss of ADA hold harmless protection that was implemented during the pandemic
- Staff shortages
- Reliance on one-time funding
- Litigation costs: due process, COVID-19 exposure
- Requirements to provide more services to students in need

Maintaining stable relationships with the governing board and bargaining units is key, along with consistent dialogue on the return to base funding. Flexibility in bargaining agreements can be accomplished using options such as reopeners, single year contracts or contingency language. Risks can be diminished when LEAs follow best practices, including a structurally balanced budget and sufficient reserves.

New One-Time Funding Proposals

The May Revision includes several proposals that utilize one-time funding as outlined below.

California Community Schools Partnership Program

This program allocates \$3.0 billion in one-time Prop. 98 funding to establish new and expand existing community schools. This is a three-year competitive grant program with a plan to allocate 70% for new community schools and 30% to expand existing community schools. The grant requires a 50% match, and 25% of this required local contribution can be met with facilities usage. The application process will be determined by the Superintendent of Public Instruction and the State Board of Education by November 1, 2021.

Targeted Intervention Grant

This grant combines \$623 million of one-time Prop. 98 funding with \$2 billion from the federal trust fund for allocation to eligible LEAs in fiscal year 2021-22. Funds will be apportioned proportionally based on the 2020-21 P-2 certification. Prop. 98 funds are available for expenditure from July 1, 2021 to June 30, 2024, but federal funds may be used for costs dating back to March 13, 2020. The use of federal funds must meet the requirements of each funding source, which includes \$671 million from ESSER II, \$154 million from GEER II, \$437 million from ESSER III discretionary state level reservation, and \$753 million from ESSER III state level reservation to address learning loss. All sources of funds for this grant can be used for the following purposes:

- Targeted and research-tested interventions to support student learning
- Small-group or one-on-one high-dose tutoring from trained professionals
- Opportunities for increased instructional time
- Intensive reengagement for students and families not fully participating in educational programming
- Increased supports for unduplicated students and students with disabilities
- Pupil supports to close learning gaps and address barriers to learning

In-Person Instruction Health & Safety Grant

This grant allocates \$2 billion of one-time Prop. 98 funds in fiscal year 2021-22 based on the 2020-21 P-2 certification. The funds can be used for expenditures from July 1, 2021, to June 30, 2023. Eligible LEAs include school districts, COEs, and classroom-based charter schools, as determined by the 2020-21 P-2 certification. The funding can be used for any purpose that supports health and safety in providing in-person instruction, including, but not limited to:

- COVID-19 testing and vaccine initiatives
- Contact tracing
- Personal protective equipment
- Sanitization and cleaning supplies for facilities and school buses
- Ventilation system upgrades
- Additional space for social distancing in classrooms
- Health and safety materials and equipment
- Salaries for in-person instruction, including nurses and custodial staff

Classified Food Service Employee Training and Kitchen Infrastructure

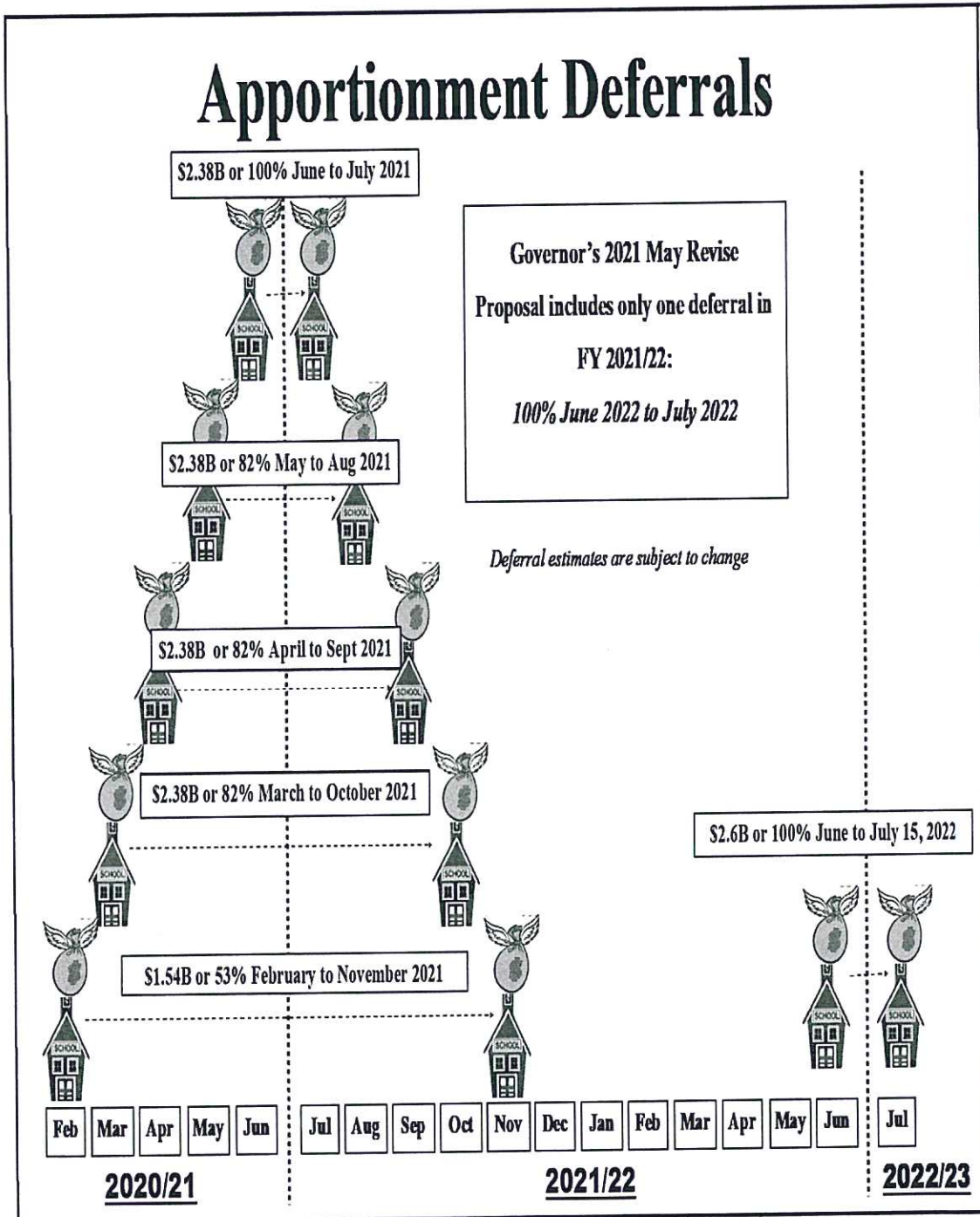
This program allocates \$100 million of one-time Prop. 98 funding for the 2021-22 fiscal year: \$80 million for kitchen infrastructure upgrades and \$20 million for training food service staff. For kitchen infrastructure, all LEAs will receive a base allocation of \$25,000, and the remainder of funds will be distributed proportionately to LEAs with at least 50% of students eligible for free and reduced-price meals. Allowable uses of these funds include cooking equipment, service equipment, refrigeration and storage, and food service transportation vehicles and equipment.

LEAs will receive their share of \$20 million for training based on their number of classified school employees in 2020-21. The minimum allocation will be \$2,000 and is to be used for food service staff to receive training on promoting nutritious foods, which includes training on food preparation, healthy food marketing, and changing the school lunchroom environment.

Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks. Special attention must be paid to multi-year projections and the contributing factors both within and outside the control of district decision makers. Most importantly, LEAs should focus on the potential funding cliff due to declining enrollment and its effects on the 2022-23 fiscal year. LEAs should consider preparing two sets of multi-year projection documents, one that includes the projected one-time dollars for official submission and one that excludes one-time funds, to allow the LEA to have a fiscal outlook that provides a clear view of ongoing revenue and expenditures.

Appendix A – Apportionment Deferrals Chart



Appendix B – Accounting for One-Time Funds

COVID-19 Accounting & Compliance Schedule										
Program	SB98 Learning Loss Mitigation (LLM)			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO)		
Program Acronym	LLM	LLM	LLM	COVID-19 relief	ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213?	7422	7425	7426
Unearned Revenue/Fund Bal	U	U	F	F	U	U	U	F	F	F
SACS Revenue Code	8290	8290	8590	8590	8290	8290	8290	8590	8590	8590
Federal requirements:										
Excess Interest earned	YES	NO			YES	YES	YES			
Private School Equitable Services	YES	NO			YES	NO	NO			
Supplement not supplant	NO	NO			NO	NO	NO			
Maintenance of Effort	YES	NO			YES	YES	YES			
NEW Maintenance of Equity	n/a	n/a			NO	NO	YES			
Indirect Costs	YES	NO			YES	YES	YES		NO	NO
Cash dependent on reporting	YES	NO			YES	YES	YES			
State requirements:										
Plan required	Learning Continuity & Attendance Plan (in place of 2020-21 LCAP)								Expanded Learning Opportunity Grant Plan Board Adoption by June 1, 2021	

COVID-19 Accounting & Timeline										
			FROM		SPENDING PERIOD THROUGH					
	Fiscal Yr		2019-20	2020-21	2020-21	2020-21	2022-23	2022-23	2023-24	2024-25
Resource	Program Name	Funding	13-Mar-20		31-May-21	30-Jun-21	31-Aug-22	30-Sep-22	9/30/2023	9/30/2024
7388	COVID-19	Prop 98								
3215	LLM	GEER								
3220	LLM	CRF								
7420	LLM	Prop 98								
3210	ESSER I	CARES								
3212	ESSER II	CRSAA								
3213?	ESSER III	ARP								
7422	IPI	Prop 98								
7425	ELO	Prop 98								
7426	ELO paras	Prop 98								
Program	SB98 Learning Loss Mitigation			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities		
Program Acronym	LLM	LLM	LLM	COVID-19	ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213	7422	7425	7426

SSC School District and Charter School Financial Projection Dartboard 2021–22 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2021–22 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Statutory COLA	2.31%	1.70% ¹	2.48%	3.11%	3.54%
SSC Estimated Planning COLA	0.00%	5.07% ²	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$390	\$396	\$408	\$473
2021–22 Base Grants	\$8,092	\$8,214	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants ^{3,4}	\$8,934	\$8,214	\$8,458	\$10,057

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2020–21	2021–22	2022–23	2023–24	2024–25
California CPI	2.14%	3.84%	2.40%	2.23%	2.42%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55
Interest Rate for Ten-Year Treasuries	1.30%	2.13%	2.40%	2.30%	2.40%
CalSTRS Employer Rate ⁵	16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶	0.05%	1.23%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

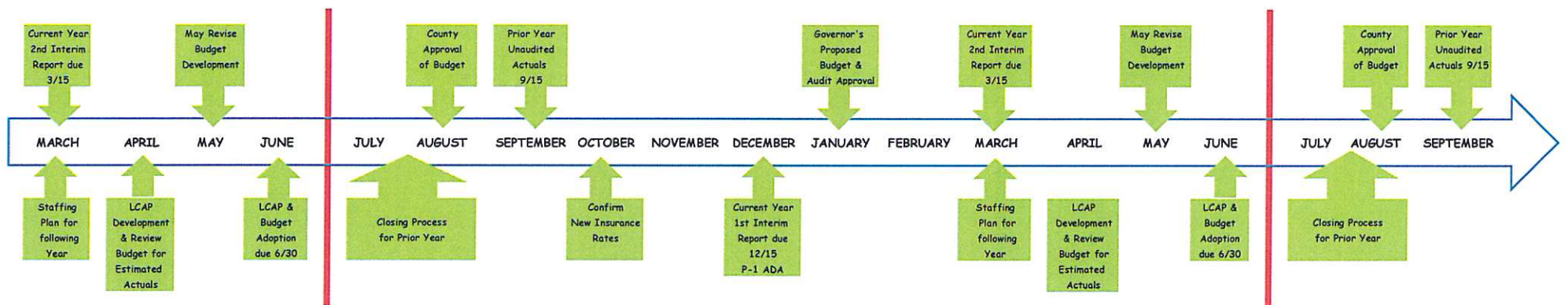
²Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁴May Revise proposes an augmentation to increase the 50% to 65%, with the condition that the additional 15% be used to increase the number of credentialed and/or classified staff that provide direct services to students on school campuses

⁵California Public Employees' Retirement System (CalPERS) rate in 2021–22 is final; whereas the California State Teachers' Retirement System (CalSTRS) rate in 2021–22 is based on the most recent actuarial study, and is subject to board approval in June 2021. Rates in the following years are subject to change based on determination by the respective governing boards

⁶Unemployment rate in 2021–22 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)



PROOF OF PUBLICATION (2015.5 CCP)

This space is for the County Clerk's Filing Stamp

STATE OF CALIFORNIA County of Marin

I am a citizen of the United States and a resident of the county aforesaid. I am over the age of eighteen years, and not a party to or interest in the above-entitled matter. I am the publisher of the Point Reyes Light, a newspaper of general circulation, printed and published in the town of Point Reyes Station, County of Marin and which newspaper has been adjudged a newspaper for general circulation by the Superior Court of the County of Marin, State of California, under the date April 26, 1949, Case Number 183007; that the notice of which annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates to wit:

5/20/21

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Date at Inverness, California, this

5/21/21

Signature



Proof of Publication

The Lagunitas School District's proposed budget may be reviewed online at: <https://lagunitasca.sites.thrillshare.com/browse/32104> and at the following location from 8:30 a.m. to 3:00 p.m. from May 27, 2021 to June 3, 2021.

Lagunitas School Office
One Lagunitas School Road
San Geronimo, CA 94963
The Public Hearing for the 2021-22 Local Control Accountability Plan (LCAP) and the 2021-22 Budget will be held on June 3, 2021 at 6:30 p.m. via Zoom: <https://www.lagunitas.org> then click Current Board Agenda for Zoom Meeting log-in information.
Published in the Point Reyes Light, May 20, 2021

Memo

To: Board of Trustees
From: Jeff Lippstreu, C.B.O.
Date: 5/27/2021
Re: Public Hearing for Excess of Minimum Reserve Requirements

Background:

Education Code 42127(a)(2)(B) requires an explanation of balances that are in excess of Minimum Reserve requirements on an annual basis. The District is to substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties identified in the budget. The formulated document is to be made available to the public at the same location the Proposed Budget is available for viewing.

Quick Summary / Abstract:

The attached document provides the calculation for the supplemental 3% Reserve for Economic Uncertainty due to Basic Aid status.

Recommended Motion:

Public Hearing only. Consideration to be made at a subsequent Board Meeting.

2021-22 Budget Adoption Reserves

Lagunitas School District

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2020-21
Total General Fund Expenditures & Other Uses		\$ 4,369,670
Minimum Reserve requirement	5%	\$ 218,484
General Fund Combined Ending Fund Balance		\$ 795,175
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 5,000
Restricted		\$ 286,321
Committed		\$ -
Assigned		\$ 142,607
Reserve for economic uncertainties		\$ 349,573
Unassigned and Unappropriated		\$ -
Subtotal of Assigned, Unassigned & Unappropriated		\$ 492,180
Total Components of ending balance		\$ 783,501
Assigned & Unassigned balances above the minimum reserve requirement		\$ 273,696

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

District is a Community Funded (Basic Aid) district, with revenues closely tied to property values, which can be volatile in economic Board has downturns or when properties are transferred into public agency inventory.

As a small district, preparation must be made for unanticipated costs of special education placements.

Community Funded districts require greater reserves to provide cashflow to meet monthly payroll and expenses, due to revenues posting in December, April, & June.

The Board has designated the following supplemental reserves:

-Supplemental reserve for economic uncertainties of 3%	\$131,089	
-Special Education reserve	\$96,000	
-STRS/PERS reserve	\$25,992	
-Lottery reserve	\$20,651	Total: \$273,696

Memo

To: Board of Trustees
From: Jeff Lippstreu, C.B.O.
Date: 5/27/2021
Re: Facilities Committee Recommendation for Stored Energy Proposal

Background:

In February of 2021, the District was approached by The San Geronimo Valley Community Center (SGVCC) at the Facilities Committee level to review a proposal SGVCC had received by Smartstorage on behalf of Marin Community Energy (MCE) to provide facility energy storage using existing district solar infrastructure.

The MCE proposal is unique in that Marin Community Foundation (MCF) is providing grant funding to address construction and connectivity costs of projects that will support County of Marin local emergency centers, and SGVCC is one of the designated locations. As SGVCC leases facilities from the Lagunitas School District, School Board consideration for services is required.

The Facilities Committee discussed the proposal as an agenda item at the 3/23 meeting and agreed to the next step of having a site visit to further define the proposal. Based on information developed from the site visit, the proposal was updated on 4/30 and forwarded to the District on 5/7. The updates to the proposal would still allow the grant to cover the costs.

The updated proposal was discussed at the 5/19 Facilities Meeting, and it was agreed that the proposal be forwarded to the Board for consideration and determination of future steps.

Quick Summary / Abstract:

Discussion Item only. Further action to be determined by the Board.

Attachments:

April 30 Proposal & email

April 30, 2021

Mr. Jeff Lippstreu
Chief Business Official
Lagunitas School District / San Geronimo Community Center
One Lagunitas Road
San Geronimo, CA 94963

Dear Mr. Lippstreu,

As a trade ally selected for MCE's Energy Storage Program, we're happy to make the updated SmartStorage® Energy Storage System (ESS) offer that reflects proposal changes resulting from our recent site visit and preliminary engineering review. The required changes will ensure that critical loads for both the school and SGVCC will operate during outages. These changes required a \$53k cost increase that is now reflected in the project proposal (Attachment 1) and following summary:

Site: Lagunitas School District (San Geronimo Community Center)

ESS system size proposed: 60kW / 156kWh (AC-coupled ESS installed adjacent to the existing solar system to deliver normal grid-tied bill savings plus outage protection resiliency)

MCE ESS Program payments and SGIP incentives:

- Gap Funding: \$50k for first site; one-time payment
- Bill Credit: \$200/month, 7 year term
- Annual Performance-Based Payment: 4pm – 9pm daily discharge @ \$0.22/kWh; non-export with site load cap; 7 year term
- SGIP Step 4: \$46.8k, 50% Yr1 rebate, 50% PBI payments Yr1-5

Existing solar system (60kW):

- Rate change required from historical A-6 to B-6 (MCE ESS program requirement)
- Solar+storage generates approx. \$36.7k/yr bill savings on B-6 rate (similar to current solar only)
- Solar system will likely require smart inverter upgrade for microgrid control (assumed in costs below)

ESS operational benefits:

- ESS AC-coupled with existing solar to augment normal grid-tied operation as well as providing outage protection for critical loads identified by customer (TBD via engineering design process)
- Nearly 100% solar battery charging during both grid-tied and outage mode operation
- Utility bill savings during grid-tied operation via solar kWh arbitrage to 4p-9p peak period

ESS price and economics:

- Installed post-site visit price (incl. solar inverter upgrade): **\$256,688** (before ESS rebates & incentives)
- Net cost to San Geronimo Community Center: **\$120.5k** (after standard SGIP incentives & MCE payments, excl. possible SGIP resiliency rebate)

- Discounted payback: **3.8 years** (assuming total solar+storage savings applied to ESS purchase)

Finally, should you decide to proceed with project development after reviewing the proposal, the next post-site visit step from MBL's perspective would be to review and sign a formal contract offer via our industry standard engineering, procurement, and construction (EPC) contract. One important feature of this EPC contract offer will be an estimated performance and payment milestone schedule. Shown in Attachment 2 is a sample of such a schedule as it generally applies to this project and the proposed price.

We look forward to supporting MCE and its program contractor, TRC, to deliver this precedent-setting ESS solution to your facility.

Regards,

Kirk Stokes

Kirk Stokes
VP Business Development | SmartStorage®
MBL Energy

John Carroll
Superintendent,
Lagunitas School District

Memo:

To: Board of Trustees

From: John Carroll

Date: June 3, 2021

Re: Update: approve definition of the term “Critical Thinking” in the Long Range Plan

Item: Discussion

Background:

At the regular meeting in May, the Board discussed an updated, post-pandemic version of the Technology category of the Long Range Plan which is scheduled for approval at this evening’s meeting.

One of the action steps was:

Goal 2, *Action step 1* (new) Adopt a definition for the term “Critical Thinking” and a set of standards to ensure a systematic method for its practice. Timeline June 2020, Person Responsible for a draft definition- Superintendent.

This evening the superintendent is presenting the Board with a proposed definition for Critical Thinking which was taken from publications by the Foundation for Critical Thinking:

“The art of analyzing and evaluating thought processes with a view to improving them. Critical Thinking is self-directed, self-disciplined and self-corrective thinking.”

-Richard Paul & Linda Elder from the Guide to Critical Thinking

This definition is intended to guide critical thinking as it relates to the use of electronic technology (in the Long Range Plan) but is applicable to every form of intellectual inquiry and discourse.

Draft standards for Critical Thinking are as follows: Improving rational thought by considering *clarity, accuracy, relevance, logic, breadth, precision, significance, completeness, fairness & depth.*

Recommendation:

Adopt the definition as written above for inclusion in the Technology section of the Long Range Plan.