

**Ferndale Unified School District
Board of Trustees**

Danella Barnes-Penman

Julie Hagemann

Jerry Hansen

Corrie Pedrotti

Cliff Titus

June 21, 2022

Special School Board Meeting

6:30 p.m. CLOSED SESSION

7:00 p.m. OPEN SESSION

Ferndale High School – Mabel Lowry Library
1231 Main Street, Ferndale, CA 95536

Agenda

1.0 CALL TO ORDER

Notice: Any writing, not exempt from public disclosure under Government Code Sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the Board is available for public inspection at Ferndale High School main office (1231 Main Street, Ferndale, California).

2.0 ADJUSTMENTS TO THE AGENDA

3.0 PUBLIC COMMENT ON CLOSED SESSION ITEMS

Members of the public may comment on closed session agenda items. Action taken in closed session will be reported out in open session, if required by law. Individuals will have up to three (3) minutes to address closed session agenda items. The Board shall limit the total time for public comment on each item of discussion to twenty (20) minutes.

4.0 ADJOURN TO CLOSED SESSION

Pursuant to Government Code Section 54957

- 4.1 Public Employment – Certificated Employment**
Approve 1.0 FTE Temporary 5th Grade Teacher
Approve 1.0 FTE Probationary FES RSP Teacher
Approve 1.0 FTE Speech Language Pathologist

Public Employment – 2022-2023 Coaches (Certificated Staff)
Approve FHS Athletic Trainer
Approve FHS Varsity Football Coach
Approve FHS JV Football Coach
Approve FHS Track Coach
Approve FES Track Coach
Approve FHS Softball Coach
Approve FES 8th Grade Boys Basketball Coach

4.1 Public Employment – Continued

Public Employment – 2022-2023 Coaches (Classified Staff)

Approve FHS Football Cheer Coach

Approve FHS Volleyball Coach

Approve FHS Girls Soccer Coach

5.0 REGULAR SESSION RECONVENED/ FLAG SALUTE

5.1 Report Action taken in Closed Session, if required by law

6.0 FLAG SALUTE

7.0 PUBLIC COMMENT ON OPEN SESSION ITEM(S)

Members of the public may comment on open agenda items or any other item pertaining to Board business. Action may be taken on items listed as such. Individuals will have up to three (3) minutes to address matters pertaining to board Business. The Board shall limit the total time for public comment on each item of discussion to twenty (20) minutes.

8.0 PUBLIC HEARING

8.1 2022-2023 Local Control Accountability Plan (LCAP)

8.2 2022-2023 Ferndale Unified School District Budget

8.3 2022-2023 Education Protection Account (EPA) Funds established with the passage of Proposition 30

9.0 ACTION ITEMS *(The Board is asked to receive/discuss/approve)*

9.1 Presentation of School Bond Measure Survey Results/Approve Resolution for Bond Measure

9.2 Approve the Williams Uniform Complaint Second (2nd) Quarterly Report

9.3 Approve Warrant Distribution Authorization Form CS-1 and Certification Form CS-7 For the 2022-2023 School Year

9.4 Adopt Resolution #22-05 to Accept the spending determinations for funds received from the Education Protection Account (EPA)

9.5 Adopt Resolution #22-06 – Transfer Appropriation to Special Reserve

9.6 Adopt Resolution #22-07 – Transfer Funds from Special Reserve

9.7 Approve Agricultural Career Technical Education Incentive Grant

9.8 Approve Perkins Grant Waiver

9.9 Accept Confirmation of Services Letter from Auditor

10.0 ADJOURNMENT

Notice: In compliance with the American with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent's Office at (707) 786-5900. Notification by Friday noon preceding the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. Written materials distributed to the FUSD Board of Trustees within 72 hours of the Board meeting are available for public inspection immediately upon distribution at the Superintendent's Office 1231 Main Street, Ferndale, CA 95536. NOTICE: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6256, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open regular meeting of the board is available for public inspection at the Superintendent's office.

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM # 8.1

DATE: June 21, 2022

SUBJECT:

2022-2023 Local Control Accountability Plan (LCAP)

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Conduct Public Hearing

PREVIOUS STAFF/BOARD ACTION:

None

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

As part of the new Local Control Funding Formula (LCFF), a Local Control Accountability Plan (LCAP) must be developed that is aligned to the budget. Public hearings must be held on both at a separate meeting from adoption. The FUSD LCAP describes services aligned to the eight priorities established in Ed Code 52060 and 52066. The LCAP addresses services for all students as well as for Low Income, Foster Youth and English Learners. There report must include: input from stakeholders, goals that address the priorities, methods of measuring progress on goals, actions to achieve goals and expenditures of LCFF monies. The plan must be completed on the CDE authorized template. The FUSD LCAP will be submitted to HCOE for approval and to the CDE for review. The LCAP is available for review at the District office.

FISCAL IMPLICATIONS:

Both the LCAP and the budget must be adopted by July 1, or Ferndale USD could receive no funding from the state. Both the LCAP and the Budget will be approved at the June 22, 2022 meeting.

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Ferndale Unified School District

CDS Code: 12753740000000

School Year: 2022-23

LEA contact information:

Beth Anderson

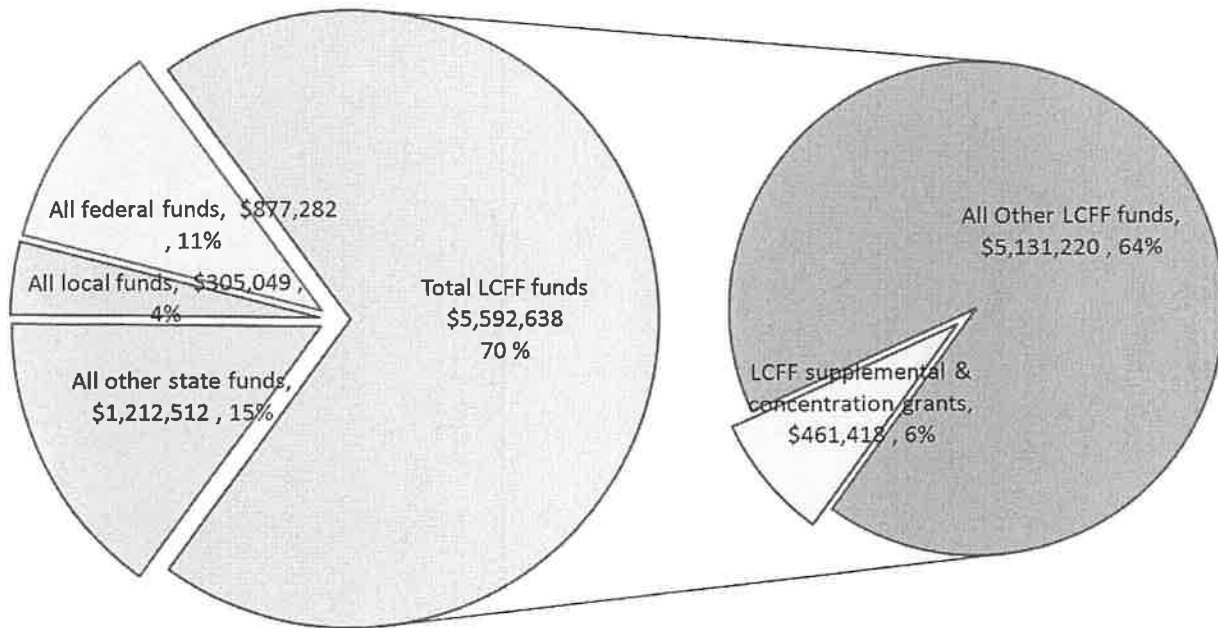
Superintendent

(707) 786-5900

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 2022-23 School Year

Projected Revenue by Fund Source



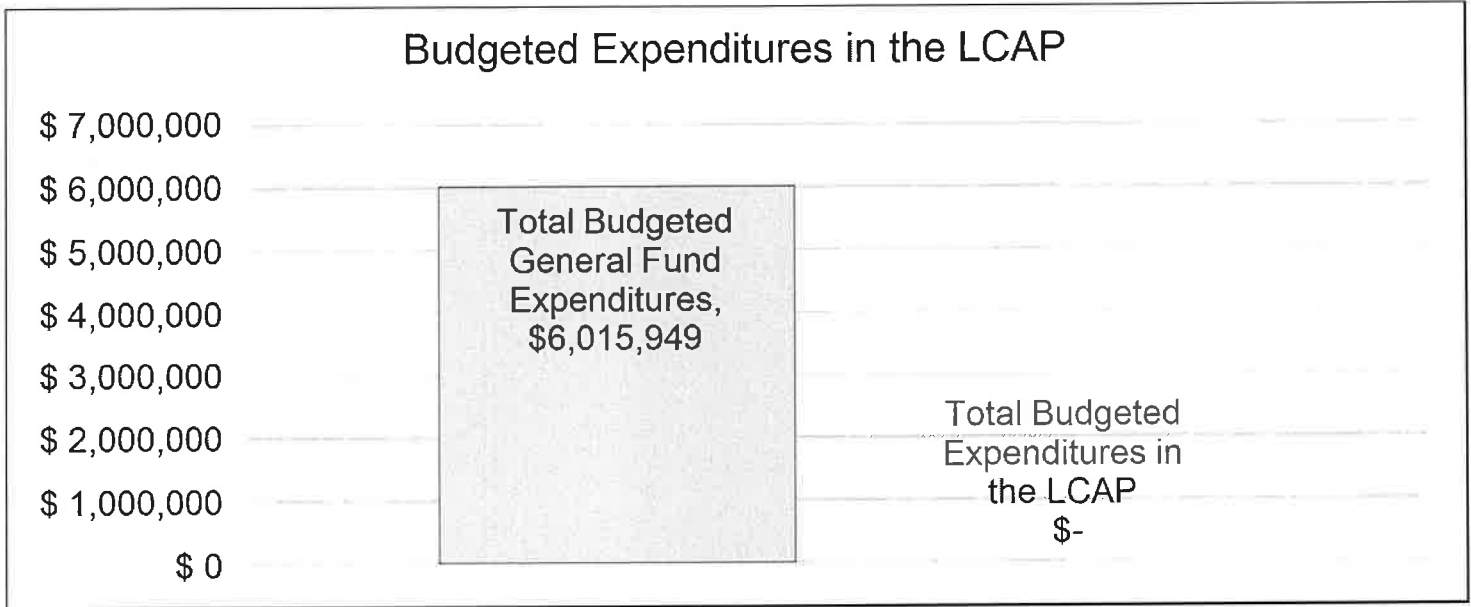
This chart shows the total general purpose revenue Ferndale Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Ferndale Unified School District is \$7,987,841, of which \$5,592,638 is Local Control Funding Formula (LCFF), \$1,212,512 is other state

funds, \$305,049 is local funds, and \$877,282 is federal funds. Of the \$5,592,638 in LCFF Funds, \$461,418 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 Ferndale Unified School District plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

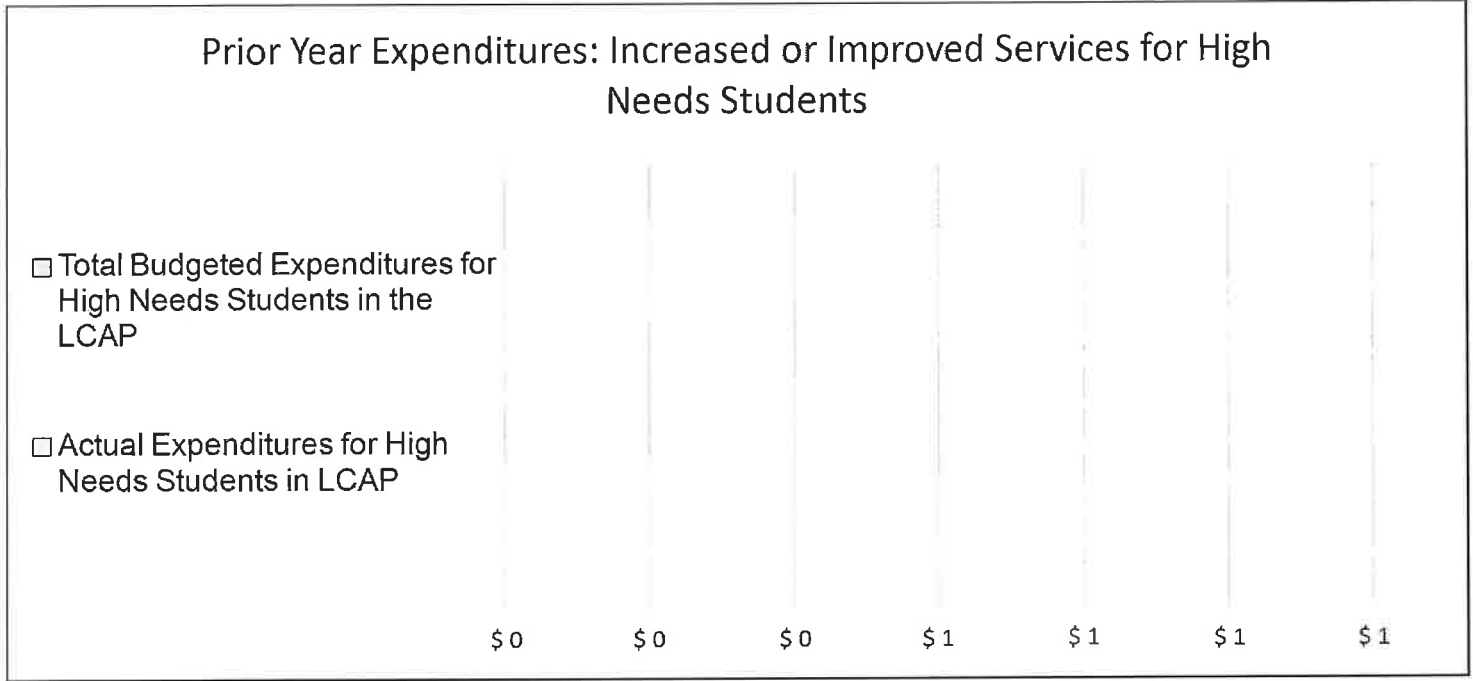
The text description of the above chart is as follows: Ferndale Unified School District plans to spend \$6,015,949 for the 2022-23 school year. Of that amount, \$ is tied to actions/services in the LCAP and \$ is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Increased or Improved Services for High Needs Students in the LCAP for the 2022-23 School Year

In 2022-23, Ferndale Unified School District is projecting it will receive \$461,418 based on the enrollment of foster youth, English learner, and low-income students. Ferndale Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Ferndale Unified School District plans to spend \$ 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 2021-22



This chart compares what Ferndale Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Ferndale Unified 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.

The text description of the above chart is as follows: In 2021-22, Ferndale Unified School District's LCAP budgeted \$ for planned actions to increase or improve services for high needs students. Ferndale Unified School District actually spent \$ for actions to increase or improve services for high needs students in 2021-22.

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Ferndale Unified School District	Beth Anderson Superintendent	banderson@ferndalek12.org 7077865900

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).

Funds provided in the Budget Act of 2021 that were not included in the LCAP include: the Cost-of-Living Adjustment, the 15% increase to concentration funds, the ARP Homeless Children and Youth Fund, and additional Special Education Funds. Making Waves Academy has a long-established foundational principle of meaningful educational partner engagement. In an effort to provide opportunities for broad access for ongoing educational partner engagement, we host feedback sessions, implement surveys, and collaborate with established staff and community committees to maximize engagement. These efforts were refined and improved through the Local Control and Accountability Plan (LCAP) development process. Ferndale Unified will continue to engage educational partners regarding the additional state funds that will be spent in the 2021-22 school year during additional educational partners’ engagement opportunities in the first half of 2022. Previous engagement opportunities include feedback sessions for parents, teachers, staff, administrators, and the public for the Local Control and Accountability Plan 2021-22 as well as the engagement opportunities around the ESSER III Expenditure Plan. During the first half of 2022, we plan to implement an additional survey of our educational partners to capture feedback regarding how best to prioritize funds (including these additional state funds) to best meet the academic, social-emotional, and safety needs of our campus. The survey is designed to identify both overall trends as well as disaggregate feedback collected by the following educational partners: students, parents, teachers, classified staff, administrators and community partners.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

The additional funds have been used to support students in the classroom and through support services by the addition of classified staff

(classroom aides) as well as contracted independent study options (teachers through the county office of education and online teachers) during the pandemic.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

Efforts have been made to refine and improve our approach to support COVID-19 recovery through the LCAP development process, which includes engagement opportunities organized specifically around gathering feedback for the use of federal funds, including ESSER III. Ferndale Unified sought the input and feedback of its educational partner groups from the onset of the pandemic and continuing through the development of the Learning Continuity and Attendance Plan, the 2021-2022 LCAP and the ESSER III Expenditure Plan.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

It is a priority of Ferndale Unified to ensure the health and safety of students, educators, and other staff, as well as to ensure the continuity of services, as required by the American Rescue Plan (ARP) Action of 2021. Listed below are the successes and challenges we have experienced based on the implementation of our ESSER III Safe Return to In Person Instruction & Continuity of Services Plan. Health and Safety of Students, Educators, and Other Staff Successes: Ferndale Unified continues to benefit from the expertise provided by the Humboldt County Department of Public Health and the Humboldt County Office of Education. The implementation of weekly surveillance testing of all student athletes and unvaccinated staff has helped maintain a healthy and safe learning environment for both students and staff. Additionally, utilizing County Health Department guidelines for quarantining of students and staff who test positive or show symptoms has allowed us to avoid multiple outbreaks. Providing hand sanitizer and masks for all students and staff has also impacted our ability to see very little secondary spread in the school environment. Challenges: Ferndale Unified continues to partner with the Humboldt County Health Department to review ever evolving practices and guidelines. Making sure we continue to monitor and update sometimes daily changes to the guidance is sometimes a challenge. In addition, helping to educate and make the school community aware of any new requirements can be a challenge with all of the conflicting information made available through different media outlets. Helping the community to learn and adapt to these new guidelines proved to be challenging as we worked to build trust in our new systems and plans for a safe return to onsite learning. Lastly, the evolving group of staff who were out sick or quarantining sometimes made it difficult to maintain the level of continuity needed for optimal classroom learning environments and the inability to fill positions on site also presented challenges. Continuity of Services Successes: Ferndale Unified continues to offer students with a broad range of courses for full on-site learning, interventions and extracurricular programming throughout the pandemic. Challenges: Staff shortages continue to be an issue with added weight during the pandemic.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

Ferndale Unified considers the LCAP to be the comprehensive planning document that captures the priorities, goals, and actions to improve student outcomes. As such, all additional funds received are viewed through the lens of the LCAP to determine where student needs exist and what services are needed to address those needs. Some examples of how these additional funds are aligned are: Safe Return to In-Person Instruction and Continuity of Services Plan: Ferndale Unified used its fiscal resources to implement the requirements of the Safe Return to In-Person Instruction and Continuity of Services Plan by continuing to optimize for safety, academic rigor, and social-emotional wellbeing. Upon returning to campus, the community prioritized health and safety routines, expectations, and procedures (REPs) for both students and staff to mitigate the transmission of Covid-19. The onboarding of the Director of Academic Support Services leads our academic instruction team in evaluating and modifying the targeted interventions offered to all students during both core day and supplementary programming. Additional funds provided additional classified instructional staff to support students in the classrooms and create a safe environment during recess and other non-classroom time.

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (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 lciff@cde.ca.gov.

Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and

- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP. When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.
- The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:
- The 2022–23 Budget Overview for Parents
 - The 2021–22 Supplement
 - The 2022–23 LCAP
 - The Action Tables for the 2022–23 LCAP
 - The Instructions for the LCAP Template
- As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: “A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: “A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California Education Code Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: *“A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”*

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

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
Ferndale Unified School District	Beth Anderson Superintendent	banderson@ferndalek12.org (707) 786-5900

Plan Summary [2022-23]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Ferndale Elementary School and Ferndale High School are part the Ferndale Unified School District located in the scenic Eel River Valley of Humboldt County, one of the more rural counties in the State. The Ferndale Community is a unique combination of a well established dairy industry, former timber and fishing industry workers and numerous incorporated dwellings dating back to the 1800's. Given these factors, Ferndale is often referred to as the "Cream City" or the "Victorian Village". We still very much have small town schools with a lot of community support and small class sizes and many interventions and supports in place for our students. Ferndale Elementary School presently serves approximately 300 students from TK through 8th grade. Ferndale High School serves about 150 students in 9th-12th grades. The student population the Ferndale Unified School District serves is characterized by the following: 16.7% of the students receive Special Education services. 53.9 % of the students in the district meet the qualifying criteria as Socio-Economically Disadvantaged, 72 % of the students are identified as White, 21 % are identified as Hispanic or Latino and 5% are identified as American Indian. 5.7 % of the students are identified as English Language (EL) Learners.

Reflections: Successes

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

Review of the California School Dashboard and local data shows the areas of success and progress for Ferndale Unified include very low suspension rates, no expulsions, 95-100% graduation rates, and a decreased chronic absenteeism. The Healthy Kids Survey shows that school climate continually improves and that students and staff feel safe and welcome at our schools. The career technical pathway completers have increased at the high school, and the number of career pathways has expanded. We also now offer an additional AP class at the high school and we have added concurrent enrollment classes with the local junior college all of which will increase career and college readiness in our graduates.

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.

State assessment scores for the most part have been maintained but are still below standard in both ELA and Math at both schools as reported by the 2019 CDE Dashboard. The CDE 2019 Dashboard also noted a decline in college and career readiness. Although EL students have maintained their progress towards and achieving proficiency in English, the overall district score is still low. Additionally, there is a gap noted between all students and students with disabilities on chronic absenteeism. Local data analysis does not show any additional significant achievement gaps but we will continue to look at data to guide our planning in these areas. Steps taken by the district are included in the actions and services in the LCAP: Chronic absenteeism is addressed by Goal 1 Actions 1,2,6,8,12,13,14; College/Career Readiness: Goal 1 Action 3, Goal 2 Actions 11,13, Goal 3 Actions 1, 3,4,5,5,7,9; English Learner Progress: Goal1 Action 3, Goal 2 Actions 5,6; Goal 3 Action1.

LCAP Highlights

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

Working with the District's stakeholders, four new goals have been created for focus during the 2021-2022 school year. These goals also align with the district mission statement: "Ferndale Unified School District, in partnership with parents and the community, will provide in a structured, safe, efficient, equitable and caring environment a challenging and stimulating educational experience while meeting the needs of all students and providing them with the skills necessary to succeed in the homes, work places, and communities of today and tomorrow. The District will also strive to support students in their development of good character and responsible citizenship by modeling and fostering self-esteem, self-discipline, respect for the beliefs and rights of others and the stewardship of our planet." These goals are also addressed by local metrics and the state metrics and California School Dashboard. These goals and their metrics, actions and services can be measured and data can be analyzed to show growth and progress in each goal area.

GOAL 1 - Provide a safe, engaging, caring and positive learning environment that supports student attendance and engagement.

GOAL 2 - Support the academic progress and achievement of all students.

GOAL 3 - Ensure college and career readiness in all graduates.

GOAL 4 - Engage parents and the community as partners in education.

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.

None.

Support for Identified Schools

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

Not applicable.

Monitoring and Evaluating Effectiveness

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

Not applicable.

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Presentation of CDE Dashboard and LCAP information at the Regular School Board Meetings.
Presentation of LCAP information and Stakeholder Input Session at the Elementary School Site Council Meeting.
Presentation of LCAP information and Stakeholder Input Session at Ferndale High School.
Presentation of LCAP information and Stakeholder Input Session at the District ELAC Meeting.
Presentation of LCAP information and Stakeholder Input Session at the District Stakeholders Meeting.
Through the combination of meetings with all stakeholders including parents, students, classified staff, certificated staff, bargaining unit reps and community members, information and data were shared in regards to the CDE Dashboard, implementation of the LCAP and potential changes for the new LCAP.
Certificated staff and parents representing Special Education and EL students attended meetings as did the District Counselor who not only supports all students but specifically the needs of Foster and Homeless Students. Also in attendance were certificated staff assigned to both the FES and FHS student government groups. They each provided input from the student leadership teams. The District also received input from parents, students, and staff through the California Healthy Kids Survey, a district survey and informal discussions and conferences throughout the school year.

A summary of the feedback provided by specific educational partners.

ELAC members value the EL program and would like the program continued with both push in and pull out support offered to English language learners and their families.
Parents focused their input on maintaining small class sizes, the district creation of an after school program, GATE program, reading and math intervention, art and music in the elementary program, and counseling support for students. Many staff members and parents are most interested in school climate, social-emotional support and school safety. Board members, community members and staff all show a commitment to continuing and increased efforts to academic achievement through data based decision making, current curriculum and technology, intervention and support programs and addressing the absenteeism rate post pandemic.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

All aspects of the LCAP were influenced by the stakeholder input. Based on input from all stakeholders, major areas of importance are: a commitment to full in person instructional days (related to pandemic response efforts), continued EL and intervention services, increase schoolwide social-emotional curriculum, small class sizes, continued home to school communication through all call and school websites and App., an after school program at the elementary school, a GATE program, school safety and school climate, and continuing school and community traditions.

Goals and Actions

Goal

Goal #	Description
1	Provide a safe, engaging, caring and positive learning environment that supports student attendance and engagement.

An explanation of why the LEA has developed this goal.

School climate is very important to the district mission and is important based on stakeholder input. Ferndale Unified wants our schools to be a safe and caring place for all of our students and staff. If students feel safe and supported, data shows attendance rates and engagement will increase which leads to the success of the the whole student in our schools.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Chronic Absenteeism Rate - CDE Dashboard	6.8% chronically absent (declined 1.3%) as per CDE dashboard 2019	Data TBD by CDE			Decrease chronic absenteeism rate to below 5%
Average Daily Attendance Rate - Aeries	95.1% in 2019-2020	FES - 93.07% FHS - 94.25%			The average daily attendance rate will be 95% or higher
High School Dropout Rate - Aeries	0% in 2020-21	0%			Maintain a high school dropout rate of 0%
Middle School Dropout Rate - Aeries	0% in 2020-21	0%			Maintain a middle school dropout rate of 0%
High School Graduation Rate - CDE Dashboard	100% graduated (increased 5.9%) per CDE Dashboard 2019	100%			Maintain a high school graduation rate of 95%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Suspension Rates - CDE Dashboard	2% suspended at least one (declined 1.7%) as per CDE Dashboard 2019	FHS - 3.6% FES - 2.5%			Maintain a pupil suspension rate of 5% or less
Expulsion Rates - CALPADS	0% in 2020-21	0%			Maintain an expulsion rate of 0%
Local Climate Survey - Healthy Kids Survey results	Healthy Kids Survey results - 20-21 100% of parents agreed/strongly agreed the schools are safe. 100% of staff agreed/strongly agreed schools the are safe. 74.5% of students feel safe/very safe at school.	Healthy Kids Survey results - 20-21 100% of parents agreed/strongly agreed the schools are safe. 100% of staff agreed/strongly agreed schools the are safe. 82.5% of students feel safe/very safe at school.			Maintain 95% or increase parents/staff strongly agree or agree that the schools are safe. Increase percentage of students that feel very safe/safe at school to 80%.
Facility Inspection Reports	Elementary School had overall FIT rating of "Good" High school had an overall FIT rating of "Fair" in 2020-2021.	TBD - FIT ratings/inspections will be completed in July 2022.			Keep both schools' overall FIT rating at "Good"
School Safety Plans Updates and Compliance	Update School Safety Plans each year and approve at required board meetings. Have Safety Plans reviewed for compliance by School Innovations or	100% compliance - Both schools updated their Comprehensive School Safety Plans and had them approved that the required board			Both schools update their Comprehensive School Safety Plans and have them approved that the required board meetings and both are

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
	another qualified outside agency.	meetings and both were awarded a 100% Compliance certificate by School Innovations & Achievements Good Governance Report.			awarded a 100% Compliance certificate by School Innovations & Achievements Good Governance Report.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Social-emotional Counseling Services	The district will provide social-emotional counseling services at both Ferndale Elementary and Ferndale High schools.	\$107,316.00	Yes
1.2	Professional Development	The district will fund professional development related to classroom management, school climate, restorative practices, trauma informed practices and equity.	\$50,449.00	No
1.3	Induction Program	The district will fund participation for new teachers in the North Coast Teacher Induction Program and will compensate mentor teachers for their participation in the program.	\$4,050.00	No
1.4	Extra-Curricular Leadership Opportunities	FFA Advisor and ASB Advisor at Ferndale High School, Student Council Advisor at Ferndale Elementary School and transportation costs associated with student leadership programs.	\$48,204.00	No
1.5	Extra-curricular Athletic programs	Ferndale High School Coaches, Athletic Director and Athletic Trainer/Ferndale Elementary Coaches, Athletic Director and Gym Supervision, Transportation costs associated with student athletic programs	\$95,813.00	No

Action #	Title	Description	Total Funds	Contributing
1.6	PBIS Program at Ferndale Elementary	Reward field trips, incentive and reward store, and award ceremonies at Ferndale Elementary.	\$24,621.00	No
1.7	Character Strong Program at Ferndale High	Character Strong Staff training and curriculum	\$2,000.00	No
1.8	Home to School Transportation	Home to School Transportation and Field Trip transportation	\$171,414.00	Yes
1.9	Quality Food Service Program at both schools	Quality Food Service Program at both schools	\$65,000.00	Yes
1.10	Repairs, Maintenance and Cleaning of school facilities	Repairs, Maintenance and Cleaning of school facilities	\$433,372.00	No
1.11	GAMUT Board Policy Services and CSBA trainings	GAMUT Board Policy Services to ensure updated and accurate school board policies are in place and CSBA and other board member trainings	\$9,856.00	No
1.12	Administrative Time dedicated to attendance improvement	Administrative time dedicated to attendance tracking and intervention measures as necessary to improve attendance and administrator involvement in regional School Attendance Review Board	\$27,795.00	No
1.13	Awards/Rewards for attendance, behavior and academic achievement	Awards/Rewards for attendance, behavior and academic achievement	\$2,000.00	No
1.14	Secretarial Times devoted to tracking	Secretarial Times devoted to tracking and verifying student attendance	\$153,606.00	No

Action #	Title	Description	Total Funds	Contributing
	and verifying student attendance			

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.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

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

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.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	Support the academic progress and achievement of all students.

An explanation of why the LEA has developed this goal.

The Ferndale Unified District mission includes "Ferndale Unified School District, in partnership with parents and the community, will provide in a structured, safe, efficient, equitable and caring environment a challenging and stimulating educational experience while meeting the needs of all students and providing them with the skills necessary to succeed in the homes, work places, and communities of today and tomorrow." The district is committed to providing all students with the instruction and support needed to progress academically and achieve high academic standards.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Course of Study	100% of students, including students with disabilities and unduplicated students, had access to a broad course of study which included fine arts, industrial technology and foreign language, enabling them to meet high school graduation and college entrance requirements.	100% of students, including students with disabilities and unduplicated students, had access to a broad course of study which included fine arts, industrial technology and foreign language, enabling them to meet high school graduation and college entrance requirements.			Maintain 100% of students have access to a broad course of study (including students with disabilities and unduplicated students).
Fully Credentialed and Appropriately Assigned Teachers	2020-2021 - 100% of teachers were fully credentialed and	100% of teachers were fully credentialed			Maintain 100% of teachers fully credentialed and

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Standards Aligned curriculum and materials according to Williams complaints, teacher surveys and review of curriculum adoptions including an annual public hearing	appropriately assigned 100% of students have standards Aligned curriculum and materials according to Williams complaints, teacher surveys and review of current curriculum adoptions including an annual public hearing	and appropriately assigned 100% of students have standards Aligned curriculum and materials according to Williams complaints, teacher surveys and review of current curriculum adoptions including an annual public hearing			appropriately assigned. Maintain 100% of standards Aligned curriculum and materials according to Williams complaints, teacher surveys and review of current curriculum adoptions including an annual public hearing
State Assessment Results	Both sites will maintain or increase state assessment scores annually as reported by the California Dashboard. Baseline: ELA 2019 CDE Dashboard - 31.1 points below standard, Math - 2019 CDE Dashboard - 19.9 points below standard, Science - 2018-19 Dataquest - 23.98% met or exceeded standard	2021-2022 scores TBD			Both sites will "maintain" or "increase/improve" state assessment scores from baseline annually as reported by the California Dashboard.
English Learner percentage of students who make progress toward English Proficiency	2019 CDE Dashboard reported 47.7% of English Learners made progress toward English proficiency	2021-2022 scores TBD			Increase to 55% or more of English Learners make progress toward English proficiency

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
according to the CDE Dashboard					
English Learner reclassification rate	2019-20 Dataquest reported 18.8% of English Learners were re-classified as English Proficient in 2019-2020	2021-2022 scores TBD			Increase to 20% of English Learners re-classified as English Proficient
Implementation of CA State standards	Teacher surveys indicate 4 Full Implementation - 5 Full Implementation And Sustainability on the Local Indicators related to Implementation of Academic Standards on the 2019 California Schools Dashboard	Teacher surveys indicate 4 Full Implementation - 5 Full Implementation And Sustainability on the Local Indicators related to Implementation of Academic Standards			Maintain 4 Full Implementation - 5 Full Implementation And Sustainability on the Local Indicators related to Implementation of Academic Standards the California Schools Dashboard

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Highly Qualified General Education teaching staff at both sites	Highly Qualified General Education teaching staff at both sites - Salaries and benefits	\$2,223,697.00	No
2.2	Reading Intervention Teacher at Ferndale Elementary School	Reading Intervention Teacher at Ferndale Elementary School	\$101,116.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.3	Math Intervention Teacher at Ferndale Elementary School	Math Intervention Teacher at Ferndale Elementary School	\$103,096.00	Yes
2.4	Math Intervention and Reading/Writing support at Ferndale High School	Math Intervention, Pre-Algebra Support and Reading/Writing Support at Ferndale High School	\$44,634.00	Yes
2.5	English Learner Teacher	English Learner Teacher	\$90,921.00	Yes
2.6	English Learner Instructional Aides	English Learner Instructional Aides	\$26,609.00	Yes
2.7	Instructional Aides	Instructional Aides (Title I and Supp./Conc.)	\$85,887.00	Yes
2.8	Academic Counselor	Academic Counselor (Junior High and High School)	\$42,120.00	No
2.9	1 to 1 device ratio and connectivity for all students	1 to 1 device ratio and connectivity for all students	\$47,708.00	Yes
2.10	Additional devices for student home use (chromebooks, hot spots)	Additional devices (chromebooks, hot spots) for check-out for home use as needed	\$33,856.00	No
2.11	Advanced Placement Courses at Ferndale High	AP English Literature, AP English Composition, AP US History, AA Computer Science, AP Environmental Science, AP Calculus, AP Spanish Language (See G2 A1 for expenditures)		No
2.12	Purchase of Instructional Materials and Curriculum Updates	Purchase of standards aligned Instructional Materials, Curriculum Updates, Educational Subscriptions	\$209,380.00	No

Action #	Title	Description	Total Funds	Contributing
2.13	District funds PSAT and AP tests for all students	District funds PSAT and AP tests for all students	\$9,000.00	Yes
2.14	NWEA Map Testing and MMARS data reporting	Data Driven Instructional Practices	\$10,400.00	No
2.15	Regional Foster Youth Liaison	Foster Youth outreach, support and services	\$500.00	Yes
2.16	CalSoap Tutors at Ferndale High	Tutoring Services available during the school day to all students	\$2,080.00	No
2.17	Support students with a quality RSP program	Support students with a quality RSP program with qualified teachers and support staff	\$400,254.00	No

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.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

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

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.

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A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
3	Ensure college and career readiness in all graduates.

An explanation of why the LEA has developed this goal.

The Ferndale Unified School District mission statement includes providing "a structured, safe, efficient, equitable and caring environment a challenging and stimulating educational experience while meeting the needs of all students and providing them with the skills necessary to succeed in the homes, work places, and communities of today and tomorrow." The state metrics also includes a measurement of college and career readiness for high school students.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
College and Career Readiness Indicator on CDE Dashboard	Per the 2019 CDE Dashboard 31.3% were prepared	No data available - TBD			By Year 3, increase to 50% prepared using the CDE Indicator metric
Seniors completing UC/CSU A-G requirements	In 2019-2020 26% of seniors completed A-G course requirements	2020-2021 = 22.4%			By year 3, increase to 50% of seniors completing A-G requirements
Percentage of students enrolled in AP courses	In 2020, 41% of students were enrolled in AP courses	2021-2022 = 45%			Maintain percent of students enrolled in AP courses at 30% or higher
Number of CTE pathway courses completed by 12th graders in their HS career	In 2019-2020, 12th graders had successfully completed 143 CTE pathways courses	2021-2022 = 128 courses			The number of CTE courses completed by seniors will be maintained at 100 or higher (or an average

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Seniors will complete at least one career pathway	In 2020-21 50% of seniors had completed one or more career pathways	2021-2022 = 28.6%			of at least 3 courses per student) By year 3 outcome, each senior will complete at least one career pathway
Percentage of pupils (grades 11 and 12) who have successfully completed both (CTE course and AP course)	Baseline 2019-2020, 20% of pupils (grades 11 and 12) who have successfully completed both (CTE course and AP course)	2021-2022 = 28%			By year 3, increase to 25% of pupils (grades 11 and 12) who have successfully completed both (CTE course and AP course)
Percentage of students who have passed an AP exam with a score of 3 or higher	Baseline - 10% of students have passed an AP exam with a score of 3 or higher	2020-2021 = 6.3%			By year 3, increase to 15% students who have passed an AP exam with a score of 3 or higher
Percentage of students who demonstrate college preparedness pursuant to the Early Assessment Program (EAP) portion of the CAASPP assessments	Baseline will need to be determined using 20-21 results	No data yet available - TBD			Increase/Improvement from baseline to be determined

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Professional Development for teachers	Professional Development for teachers - See Goal 1 Action 2 for funding references	\$30,159.00	No
3.2	Reading and Math Intervention at both sites	Reading and Math Intervention at both sites - see Goal 2 Actions 2,3,4 for funding reference		Yes
3.3	Offer AP courses at Ferndale High	Offer AP courses at Ferndale High - College Readiness - see G 2 A11 for funding references		No
3.4	AG Science Courses to support career pathways and college readiness	Ag Sustainable Biology, Ag Soil Chemistry, Advanced Interdisciplinary Agricultural Science, Intro. to Ag. Science	\$78,356.00	No
3.5	Career Technical Education Math Course	Geometry By Design	\$10,973.00	No
3.6	Academic Counselor	4 year plans, College and Scholarship Application Assistance - FAFSA and Scholarship and College Application Assistance onsite - see G2 A8		No
3.7	Career Technical Education - Career Pathways courses	Health careers - Health, Applied Kinesiology/Patient Care, Sports Medicine/Advanced Patient Care Ag Mechanics - Intro. Ag., Mechanics, Intermediate Ag. Mechanics, Advanced Ag. Mechanics Additional Career Courses - Floral Design, Advanced Floral Design, Farm to Table	\$139,259.00	No
3.8	Standards Aligned Courses	See G2 Action 1		No

Action #	Title	Description	Total Funds	Contributing
3.9	Strong Workforce Partnership	Strong Workforce Partnership - CTE Counselor FHS 0.20 FTE (Expenditures through CTE Partnership with FHS)		No
3.10	Financial Management course as a graduation requirement	All seniors must take and pass the Financial Management course as a graduation requirement	\$19,482.00	No

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.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

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

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.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
4	Engage parents and the community as partners in education.

An explanation of why the LEA has developed this goal.

Ferndale Unified School District's mission statement reads: Ferndale Unified School District, in partnership with parents and the community, will provide in a structured, safe, efficient, equitable and caring environment a challenging and stimulating educational experience while meeting the needs of all students and providing them with the skills necessary to succeed in the homes, work places, and communities of today and tomorrow. The District will also strive to support students in their development of good character and responsible citizenship by modeling and fostering self-esteem, self-discipline, respect for the beliefs and rights of others and the stewardship of our planet. Great improvement has been made in school to home communication and upgrades to the school all call system, websites and Apps. A continued partnership with parents and the community is important as we plan and make decisions.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Volunteers	Maintain 50 or more volunteers in the district	Maintained 50 or more volunteers in the district			Maintain 50 or more volunteers in the district
Parent Involvement - Parent Conferences	Maintain 90% or more attendance at Parent Conferences	Maintained 90% or more attendance at Parent Conferences (in person and virtual)			Maintain 90% or more attendance at Parent Conferences
Parent Involvement - School Events and Performances	Maintain 90% of families represented at school events and performances	Maintained 90% of families represented at school events and performances (in person and virtual)			Maintain 90% of families represented at school events and performances

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Parent Involvement -- Parent Input	Surveys are made available to all stakeholders (including students with exceptional needs and unduplicated pupils) in English and Spanish for LCAP input related to school and district actions and services	Surveys were made available to all stakeholders (including students with exceptional needs and unduplicated pupils) in English and Spanish for LCAP input related to school and district actions and services			Continue to make survey available to all stakeholders (including students with exceptional needs and unduplicated pupils) in English and Spanish for LCAP input related to school and district actions and services
Parent Involvement -- School Connectedness and Safety	Healthy Kids Surveys are made available to all students, parents and staff in English and Spanish (including students with exceptional needs and unduplicated pupils)	Healthy Kids Surveys were made available to all students, parents and staff in English and Spanish (including students with exceptional needs and unduplicated pupils)			Continue to make Healthy Kids Surveys available to all students, parents and staff in English and Spanish (including students with exceptional needs and unduplicated pupils)

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Maintain School Websites and App	Maintain School Websites and App	\$14,830.00	No
4.2	All Call system for school communications	All Call system for school communications - One Call Now	\$815.00	No
4.3	Healthy Kids Surveys	Parents, students and staff will participate in Healthy Kids surveys annually	\$1,000.00	No

Action #	Title	Description	Total Funds	Contributing
4.4	LCAP Surveys and Input Sessions	LCAP Input surveys and input sessions will be offered to all stakeholders (staff, students, parents, board members, community members) (no expenditures for this action)		No
4.5	Back to School Nights, Open House, School Shows, School Presentations, Award Ceremonies	Parent and Community Participation at Back to School Nights, Open House, School Shows, School and Student Presentations, School Athletics events and Award Ceremonies will be tracked (no expenditures for this action)		No
4.6	Parent Club, Booster Club, PASTA, ELAC, Site Council, Board Meetings	Participation in Parent Club, Booster Club, PASTA, ELAC, Site Council, Board Meetings will be recorded and tracked (no expenditures for this action)		No
4.7	Volunteers	School volunteers will be board approved and counted and tracked annually	\$1,500.00	No

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.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

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

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.

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Goals and Actions

Goal

Goal #	Description
5	

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24

Actions

Action #	Title	Description	Total Funds	Contributing

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.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

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

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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.

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A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2022-23]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
461,418	0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
	0.00%	\$0.00	9.13%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions 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.

Goal 1 Action 1 - Social-emotional counseling services - The counselors at both school sites work with our low income students, foster youth and English learners and advocate for them and outreach to other additional agencies as needed for support. Small group counseling, mediation and intervention as well as individual counseling are available to all students. We have small schools where all students and staff know each other well and can look out for one another and support one another.

Goal 1 Action 8 - Home to School Transportation - Home to school transportation is provided for low income students, foster youth and English learners. At this time we have no limitations on transportation in the district. Additionally, if foster youth and McKinney-Vento youth are relocated, we work as their school of origin or with their school of origin to ensure transportation is provided.

Goal 1 Action 9 - Quality Food Service Program - Low income students, foster youth and English learners are provided nutritional meals through our breakfast and lunch programs. Students that have food insecurities are further supported with snacks as needed and the backpacks program for food on the weekends and during school breaks.

Goal 2 Action 2 - Reading Intervention Program at Elementary School - Low income students, foster youth and English learners are assessed and provided with intervention and support as needed in our Reading and Math Intervention programs.

Goal 2 Action 3 - Math Intervention Program at Elementary School - Low income students, foster youth and English learners are assessed and provided with intervention and support as needed in our Reading and Math Intervention programs.

Goal 2 Action 4 - Math Intervention and Reading/Writing Support at High School - Low income students, foster youth and English learners

are assessed and provided with intervention and support as needed in our Reading and Math Intervention programs.

Goal 2 Action 7 - Instructional Aides at Elementary School - Instructional Aides are provided in classrooms with the largest number of students identified as high need (Low income students, foster youth and English learners) and scheduling of classroom aides takes into consideration the unduplicated pupils and their academic support needs.

Goal 2 Action 9 - 1 to 1 device ratio at both schools - The 1 to 1 device ratio ensures that all students (including Low income students, foster youth and English learners) have access to current devices and connectivity at school.

Goal 2 Action 13 - District funds PSAT and AP tests for all students - The academic counselor works with students at the high school to process fee waivers when appropriate and all remaining costs for AP and PSAT tests are paid for by the school to ensure all students have access to these assessments.

Goal 2 Action 16 - Tutors at High School - Tutors are provided in classrooms with the largest number of students identified as high need (Low income students, foster youth and English learners) and scheduling of tutors takes into consideration the unduplicated pupils and their academic support needs.

Goal 3 Action 2 (See above - Goal 2 Actions 2,3, and 4)

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

Increased and improved services for foster youth, English learners, and low-income students can be seen in both funding allocations and program design and focus at both the school and district levels. The percentage suggested four increased and improved services for the districts is 9.13% or \$461,418. At the program level, the English learner program, Foster Youth liaison, counseling services, food service, transportation and math and reading intervention program provide additional support and services to these student groups as a priority for the programs in our schools. Data analysis looks at equity and achievement gaps so decisions can be made to best increase and improve services that target current needs.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

<p>Staff-to-student ratios by type of school and concentration of unduplicated students</p> <p>Staff-to-student ratio of classified staff providing direct services to students</p>	<p>Schools with a student concentration of 55 percent or less</p>	<p>Schools with a student concentration of greater than 55 percent</p>
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Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of certificated staff providing direct services to students		

2022-23 Total Expenditures Table

Totals		LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals		\$4,234,976.00	\$436,971.00		\$251,181.00	\$4,923,128.00	\$4,120,327.00	\$802,801.00
Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Social-emotional Counseling Services	English Learners Foster Youth Low Income	\$63,180.00			\$44,136.00	\$107,316.00
1	1.2	Professional Development	All		\$50,449.00			\$50,449.00
1	1.3	Induction Program	All	\$4,050.00				\$4,050.00
1	1.4	Extra-Curricular Leadership Opportunities	All	\$33,204.00			\$15,000.00	\$48,204.00
1	1.5	Extra-curricular Athletic programs	All	\$16,522.00	\$79,291.00			\$95,813.00
1	1.6	PBIS Program at Ferndale Elementary	All	\$24,621.00				\$24,621.00
1	1.7	Character Strong Program at Ferndale High	All	\$2,000.00				\$2,000.00
1	1.8	Home to School Transportation	English Learners Foster Youth Low Income	\$171,414.00				\$171,414.00
1	1.9	Quality Food Service Program at both schools	English Learners Foster Youth Low Income	\$65,000.00				\$65,000.00
1	1.10	Repairs, Maintenance and Cleaning of school facilities	All	\$433,372.00				\$433,372.00
1	1.11	GAMUT Board Policy Services and CSBA trainings	All	\$9,856.00				\$9,856.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.12	Administrative Time dedicated to attendance improvement	All	\$27,795.00				\$27,795.00
1	1.13	Awards/Rewards for attendance, behavior and academic achievement	All	\$2,000.00				\$2,000.00
1	1.14	Secretarial Times devoted to tracking and verifying student attendance	All	\$153,606.00				\$153,606.00
2	2.1	Highly Qualified General Education teaching staff at both sites	All	\$2,223,697.00				\$2,223,697.00
2	2.2	Reading Intervention Teacher at Ferndale Elementary School	English Learners Foster Youth Low Income	\$101,116.00				\$101,116.00
2	2.3	Math Intervention Teacher at Ferndale Elementary School	English Learners Foster Youth Low Income	\$103,096.00				\$103,096.00
2	2.4	Math Intervention and Reading/Writing support at Ferndale High School	English Learners Foster Youth Low Income	\$44,634.00				\$44,634.00
2	2.5	English Learner Teacher	English Learners	\$90,921.00				\$90,921.00
2	2.6	English Learner Instructional Aides	English Learners	\$26,609.00				\$26,609.00
2	2.7	Instructional Aides	Foster Youth Low Income	\$42,283.00			\$43,604.00	\$85,887.00
2	2.8	Academic Counselor	All	\$42,120.00				\$42,120.00
2	2.9	1 to 1 device ratio and connectivity for all students	English Learners Foster Youth Low Income	\$47,708.00				\$47,708.00
2	2.10	Additional devices for student home use (chromebooks, hot spots)	All				\$33,856.00	\$33,856.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.11	Advanced Placement Courses at Ferndale High	All					
2	2.12	Purchase of Instructional Materials and Curriculum Updates	All	\$209,380.00				\$209,380.00
2	2.13	District funds PSAT and AP tests for all students	English Learners Foster Youth Low Income	\$9,000.00				\$9,000.00
2	2.14	NWEA Map Testing and MMARS data reporting	All	\$10,400.00				\$10,400.00
2	2.15	Regional Foster Youth Liaison	Foster Youth	\$500.00				\$500.00
2	2.16	CalSoap Tutors at Ferndale High	All		\$2,080.00			\$2,080.00
2	2.17	Support students with a quality RSP program	Students with Disabilities		\$307,231.00			\$400,254.00
3	3.1	Professional Development for teachers	All	\$30,159.00				\$30,159.00
3	3.2	Reading and Math Intervention at both sites	English Learners Foster Youth Low Income					
3	3.3	Offer AP courses at Ferndale High	All					
3	3.4	AG Science Courses to support career pathways and college readiness	All	\$78,356.00				\$78,356.00
3	3.5	Career Technical Education Math Course	All	\$10,973.00				\$10,973.00
3	3.6	Academic Counselor	All					
3	3.7	Career Technical Education - Career Pathways courses	All	\$119,777.00			\$19,482.00	\$139,259.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.8	Standards Aligned Courses	All					
3	3.9	Strong Workforce Partnership	All					
3	3.10	Financial Management course as a graduation requirement	All	\$19,482.00				\$19,482.00
4	4.1	Maintain School Websites and App	All	\$14,830.00				\$14,830.00
4	4.2	All Call system for school communications	All	\$815.00				\$815.00
4	4.3	Healthy Kids Surveys	All	\$1,000.00				\$1,000.00
4	4.4	LCAP Surveys and Input Sessions	All					
4	4.5	Back to School Nights, Open House, School Shows and Presentations, Award Ceremonies	All					
4	4.6	Parent Club, Booster Club, PASTA, ELAC, Site Council, Board Meetings	All					
4	4.7	Volunteers	All	\$1,500.00				\$1,500.00

2022-23 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
	461,418		0.00%	9.13%	\$765,461.00	0.00%	0.00 %	Total:	\$765,461.00
								LEA-wide Total:	\$347,302.00
								Limited Total:	\$118,030.00
								Schoolwide Total:	\$300,129.00
Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)	
1	1.1	Social-emotional Counseling Services	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$63,180.00		
1	1.8	Home to School Transportation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$171,414.00		
1	1.9	Quality Food Service Program at both schools	Yes	LEA-wide	English Learners Foster Youth Low Income		\$65,000.00		
2	2.2	Reading Intervention Teacher at Ferndale Elementary School	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Ferndale Elementary TK-6	\$101,116.00		
2	2.3	Math Intervention Teacher at Ferndale Elementary School	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Ferndale Elementary TK-6	\$103,096.00		

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.4	Math Intervention and Reading/Writing support at Ferndale High School	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Ferndale High 9-12	\$44,634.00	
2	2.5	English Learner Teacher	Yes	Limited to Unduplicated Student Group(s)	English Learners		\$90,921.00	
2	2.6	English Learner Instructional Aides	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Ferndale Elementary TK-8	\$26,609.00	
2	2.7	Instructional Aides	Yes	Schoolwide	Foster Youth Low Income	Specific Schools: Ferndale Elementary	\$42,283.00	
2	2.9	1 to 1 device ratio and connectivity for all students	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$47,708.00	
2	2.13	District funds PSAT and AP tests for all students	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Ferndale High	\$9,000.00	
2	2.15	Regional Foster Youth Liaison	Yes	Limited to Unduplicated Student Group(s)	Foster Youth		\$500.00	
3	3.2	Reading and Math Intervention at both sites	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		

2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$4,923,128.00	\$4,777,381.69

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Social-emotional Counseling Services	Yes	\$107,316.00	\$92,084.00
1	1.2	Professional Development	No	\$50,449.00	\$142,803.00
1	1.3	Induction Program	No	\$4,050.00	\$5,750.00
1	1.4	Extra-Curricular Leadership Opportunities	No	\$48,204.00	\$40,203.00
1	1.5	Extra-curricular Athletic programs	No	\$95,813.00	\$65,677.63
1	1.6	PBIS Program at Ferndale Elementary	No	\$24,621.00	\$36,753.00
1	1.7	Character Strong Program at Ferndale High	No	\$2,000.00	\$0.00
1	1.8	Home to School Transportation	Yes	\$171,414.00	\$143,147.00
1	1.9	Quality Food Service Program at both schools	Yes	\$65,000.00	\$65,000.00
1	1.10	Repairs, Maintenance and Cleaning of school facilities	No	\$433,372.00	\$349,281.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.11	GAMUT Board Policy Services and CSBA trainings	No	\$9,856.00	\$9,999.00
1	1.12	Administrative Time dedicated to attendance improvement	No	\$27,795.00	\$23,943.00
1	1.13	Awards/Rewards for attendance, behavior and academic achievement	No	\$2,000.00	\$0.00
1	1.14	Secretarial Times devoted to tracking and verifying student attendance	No	\$153,606.00	\$121,087.00
2	2.1	Highly Qualified General Education teaching staff at both sites	No	\$2,223,697.00	\$2,273,673.00
2	2.2	Reading Intervention Teacher at Ferndale Elementary School	Yes	\$101,116.00	\$106,069.00
2	2.3	Math Intervention Teacher at Ferndale Elementary School	Yes	\$103,096.00	\$108,552.00
2	2.4	Math Intervention and Reading/Writing support at Ferndale High School	Yes	\$44,634.00	\$47,084.00
2	2.5	English Learner Teacher	Yes	\$90,921.00	\$98,148.00
2	2.6	English Learner Instructional Aides/S&C Instructional Aides	Yes	\$26,609.00	\$75,220.00
2	2.7	Instructional Aides (Title I)	Yes	\$85,887.00	\$67,664.00
2	2.8	Academic Counselor	No	\$42,120.00	\$44,597.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.9	1 to 1 device ratio and connectivity for all students	Yes	\$47,708.00	\$25,352.00
2	2.10	Additional devices for student home use (chromebooks, hot spots)	No	\$33,856.00	\$8,001.00
2	2.11	Advanced Placement Courses at Ferndale High	No		
2	2.12	Purchase of Instructional Materials and Curriculum Updates	No	\$209,380.00	\$71,046.00
2	2.13	District funds PSAT and AP tests for all students	Yes	\$9,000.00	\$3,598.00
2	2.14	NWEA Map Testing and MMARS data reporting	No	\$10,400.00	\$7,961.00
2	2.15	Regional Foster Youth Liaison	Yes	\$500.00	\$0.00
2	2.16	CalSoap Tutors at Ferndale High	No	\$2,080.00	\$5,000.00
2	2.17	Support students with a quality RSP program	No	\$400,254.00	\$499,454.00
3	3.1	Professional Development for teachers	No	\$30,159.00	\$97,351.00
3	3.2	Reading and Math Intervention at both sites	Yes		
3	3.3	Offer AP courses at Ferndale High	No		
3	3.4	AG Science Courses to support career pathways and college readiness	No	\$78,356.00	\$86,488.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.5	Career Technical Education Math Course	No	\$10,973.00	\$14,635.00
3	3.6	Academic Counselor	No		
3	3.7	Career Technical Education - Career Pathways courses	No	\$139,259.00	\$168,056
3	3.8	Standards Aligned Courses	No		
3	3.9	Strong Workforce Partnership	No	TBD	\$4,200.00
3	3.10	Financial Management course as a graduation requirement	No	\$19,482.00	\$25,837.00
4	4.1	Maintain School Websites and App	No	\$14,830.00	\$8,685.00
4	4.2	All Call system for school communications	No	\$815.00	\$838.00
4	4.3	Healthy Kids Surveys	No	\$1,000.00	\$0.00
4	4.4	LCAP Surveys and Input Sessions	No		
4	4.5	Back to School Nights, Open House, School Shows and Presentations, Award Ceremonies	No		
4	4.6	Parent Club, Booster Club, PASTA, ELAC, Site Council, Board Meetings	No		
4	4.7	Volunteers	No	\$1,500.00	\$2,033.00

2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)	
	\$765,461.00	\$47,084.00	\$718,377.00	100.00%	0.00%	0.00%	
Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Social-emotional Counseling Services	Yes	\$63,180.00			
1	1.8	Home to School Transportation	Yes	\$171,414.00	\$143,147.00		
1	1.9	Quality Food Service Program at both schools	Yes	\$65,000.00			
2	2.2	Reading Intervention Teacher at Ferndale Elementary School	Yes	\$101,116.00			
2	2.3	Math Intervention Teacher at Ferndale Elementary School	Yes	\$103,096.00			
2	2.4	Math Intervention and Reading/Writing support at Ferndale High School	Yes	\$44,634.00	\$47,084.00		
2	2.5	English Learner Teacher	Yes	\$90,921.00	\$98,148		
2	2.6	English Learner Instructional Aides/S&C Instructional Aides	Yes	\$26,609.00			
2	2.7	Instructional Aides (Title I)	Yes	\$42,283.00			
2	2.9	1 to 1 device ratio and connectivity for all students	Yes	\$47,708.00	\$25,352.00		
2	2.13	District funds PSAT and AP tests for all students	Yes	\$9,000.00			

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
2	2.15	Regional Foster Youth Liaison	Yes	\$500.00	\$0.00		
3	3.2	Reading and Math Intervention at both sites	Yes		\$261,705.00		

2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
			0.00%	\$47,084.00	0.00%	50.00%	\$0.00	0.00%

Instructions

Plan Summary

Engaging Educational Partners

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 Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (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 local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the 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] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. 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 Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners 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 Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 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 educational partners 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 tool for engaging educational partners.

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 educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners 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 educational partners 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 educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 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 and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 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 LEA, its schools, and its students in grades TK–12, as applicable to the LEA. 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, input from educational partners, 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? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). 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.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, 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 engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners 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 educational partners 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 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/lcl/>.

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 engagement of educational partners 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 process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners 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 educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

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

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

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the 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 educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners 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 educational partner 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 educational partners 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 educational partners 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 educational partners. 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 educational partners, 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.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fq/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

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 2020–21 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 or when adding a new metric.

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 action 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 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 and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages 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 educational partners. 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 educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, 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 educational partners 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

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated 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).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs 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).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or 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 percent 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 percent 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 percent: For school districts with an unduplicated pupil percentage of 55 percent 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 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, 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 percent 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 percent 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, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. 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.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word "input" has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

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

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

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, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).
- See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming 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.
- **Contributing to Increased or Improved Services?:** 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 transitional kindergarten through grade five), 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."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **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).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **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.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

- Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display "Not Required."
- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
 - 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
 - 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
 - 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.
- The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)

- This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM # 8.2

DATE: June 21, 2022

SUBJECT:

Public Hearing (Ed Code 42127): 2022-2023 Final Budget Adoption

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Conduct Public Hearing

PREVIOUS STAFF/BOARD ACTION:

The District is required to annually conduct a public hearing to review the proposed budget for the ensuing school year.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

California Ed Code 42127 requires school districts to have a public hearing and receive public comment before approving or disapproving the proposed Final Budget for 2022-2023.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

**FERNDALE UNIFIED SCHOOL DISTRICT
ALL FUNDS
ADOPTED BUDGET
FISCAL YEAR 2022-23**

	General Fund/TRANS			SPECIAL REVENUE FUNDS			OTHER FUND TYPES			6/14/2022	Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Student Activity Fund	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 5,592,638	\$ 876,805	\$ 5,592,638	\$ 135,792							\$ 5,992,638
Federal Sources	477	1,120,669	877,282	72,541				160	750	365	1,013,074
Other State Sources	91,843	263,285	1,212,512	3,075	3,000						1,285,053
Other Local Sources	41,764		305,049					160	750	365	312,399
Total Revenue	5,726,722	2,260,759	7,987,481	211,408	3,000			160	750	365	8,203,164
B. EXPENDITURES											
Certificated Salaries	2,323,724	368,304	2,692,028	47,291							2,692,028
Classified Salaries	464,230	344,200	808,430	27,008						361	855,721
Employee Benefits	1,351,780	583,454	1,935,234	188,047							1,962,242
Supplies	210,813	310,401	521,214	2,633							709,622
Services & Other Operating	730,804	1,326,091	2,056,895								2,059,528
Capital Outlay	51,691	77,499	129,190								129,190
Other Outgo	(2,500)	2,500								361	8,408,331
Support Costs											
Total Expenditures	5,130,542	3,012,449	8,142,991	264,979				160	750	4	(205,167)
C. EXCESS REVENUES (EXPENDITURES)	596,180	(751,690)	(155,510)	(53,571)	3,000						52,500
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out	(52,500)		(52,500)								
Other Sources											
Other Uses	(654,305)	654,305									
Contributions											
Total Other Sources (Uses)	(706,805)	654,305	(52,500)	52,500				160	750	4	(205,167)
E. FUND BALANCE INCREASE (DECREASE)	(110,625)	(97,385)	(208,010)	(1,071)	3,000	138,391		18,800	84,816	1,759	3,031,560
F. ADJUSTED BEGINNING BALANCE	2,100,014	97,385	2,197,399	52,494	537,901						
G. ENDING BALANCE	\$ 1,989,389	\$ 1,989,389	\$ 1,989,389	\$ 51,423	\$ 540,901	\$ 138,391		\$ 18,960	\$ 85,566	\$ 1,763	\$ 2,826,393

Total General Fund Expenditures, Transfers out and Uses **\$8,195,491**
 Recommended Minimum Reserve Calculation at 4%: **\$327,820**
 Budgeted Reserve Level: **29.72%**

District Reserve of 29.72% includes:
 General Fund Designated for Economic Uncertainty: **\$ 1,895,005**
 Special Reserve Fund Ending Balance: **\$ 540,901**
TOTAL: \$ 2,435,906

MULTI-YEAR BUDGET PROJECTION

FERDALE UNIFIED SCHOOL DISTRICT ALL FUNDS ADOPTION MULTI-YEAR PROJECTION FISCAL YEAR 2023-24	General Fund/TRANS		ADOPTION Fund/TRANS		SPECIAL REVENUE FUNDS			OTHER FUND TYPES			6/14/2022
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Student Activity Fund	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES											
Local Control Funding Formula	\$ 6,010,211	\$ 2022-23	\$ 6,010,211	\$	\$	\$	\$	\$	\$	\$	\$ 6,010,211
Federal Sources	477	2023-24	567,525	135,792							703,317
Other State Sources	91,843	2024-25	1,086,315	36,130							1,122,445
Other Local Sources	41,764		305,049	3,075	3,000			160	750	365	312,399
Total Revenue	6,144,295		7,969,100	174,997	3,000			160	750	365	8,148,372
B. EXPENDITURES		45,107									
Certificated Salaries	2,364,276	371,848	2,736,124								2,736,124
Classified Salaries	468,344	350,932	819,276	48,497							867,773
Employee Benefits	1,464,046	595,285	2,059,331	28,273						361	2,087,604
Supplies	210,813	253,450	464,263	151,636							616,260
Services & Other Operating	783,507	895,305	1,678,812	2,633							1,681,445
Capital Outlay											129,190
Other Outgo	51,691	77,499	129,190								
Support Costs	(2,500)	2,500									
Total Expenditures	5,340,177	2,546,819	7,886,996	231,039						361	8,118,396
C. EXCESS REVENUES (EXPENDITURES)	804,118	(2,546,819)	82,104	(56,042)	3,000			160	750	4	29,976
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				52,500							52,500
Interfund Transfers Out	(52,500)		(52,500)								(52,500)
Other Sources											
Other Uses											
Contributions	(722,014)	722,014									
Total Other Sources (Uses)	(774,514)	722,014	(52,500)	52,500							
E. FUND BALANCE INCREASE (DECREASE)	29,604	(1,824,805)	29,604	(3,542)	3,000			160	750	4	29,976
F. ADJUSTED BEGINNING BALANCE	1,989,389		1,989,389	51,423	540,901	138,391		18,960	85,566	1,763	2,826,393
G. ENDING BALANCE	\$ 2,018,993	\$ (1,824,805)	\$ 2,018,993	\$ 47,881	\$ 543,901	\$ 138,391		\$ 19,120	\$ 86,316	\$ 1,767	\$ 2,856,369

District Reserve of 31.15% includes:

<i>Total General Fund Expenditures, Transfers out and Uses</i>	\$7,939,496	<i>General Fund Designated for Economic Uncertainty:</i>	\$ 1,929,138
<i>Recommended Minimum Reserve Calculation at 4%:</i>	\$317,580	<i>Special Reserve Fund Ending Balance:</i>	\$ 543,901
<i>Budgeted Reserve Level:</i>	31.15%	TOTAL:	\$ 2,473,039

MULTI-YEAR BUDGET PROJECTION

FERNDALÉ UNIFIED SCHOOL DISTRICT ALL FUNDS ADOPTION MULTI-YEAR PROJECTION FISCAL YEAR 2024-25	General Fund/TRANs			SPECIAL REVENUE FUNDS			OTHER FUND TYPES			6/14/2022	Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Student Activity Fund	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 6,160,783	\$	\$ 6,160,783	\$	\$	\$	\$	\$	\$	\$	\$ 6,160,783
Federal Sources	477	389,158	389,635	135,792							525,427
Other State Sources	91,843	751,631	843,474	36,130							879,604
Other Local Sources	41,764	263,285	305,049	3,075	3,000			160	750	365	312,399
Total Revenue	6,294,867	1,404,074	7,698,941	174,997	3,000			160	750	365	7,878,213
B. EXPENDITURES											
Certificated Salaries	2,386,375	375,357	2,761,732								2,761,732
Classified Salaries	470,110	355,237	825,347	49,525							874,872
Employee Benefits	1,459,380	579,858	2,039,238	28,343						361	2,067,581
Supplies	210,813	250,635	461,448	151,636							613,445
Services & Other Operating	961,843	494,071	1,455,914	2,633							1,458,547
Capital Outlay											
Other Outgo	51,691	77,499	129,190								129,190
Support Costs	(2,500)	2,500									
Total Expenditures	5,537,712	2,135,157	7,672,869	232,137						361	7,905,367
C. EXCESS REVENUES (EXPENDITURES)	757,155	(731,083)	26,072	(57,140)	3,000			160	750	4	(27,154)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				52,500							52,500
Interfund Transfers Out	(52,500)		(52,500)								(52,500)
Other Sources											
Other Uses											
Contributions	(731,083)	731,083									
Total Other Sources (Uses)	(783,583)	731,083	(52,500)	52,500							
E. FUND BALANCE INCREASE (DECREASE)	(26,428)		(26,428)	(4,640)	3,000			160	750	4	(27,154)
F. ADJUSTED BEGINNING BALANCE	2,018,993	(1,824,805)	2,018,993	47,881	543,901	138,391		19,120	86,316	1,767	2,856,369
G. ENDING BALANCE	\$ 1,992,565	\$ (1,824,805)	\$ 1,992,565	\$ 43,241	\$ 546,901	\$ 138,391		\$ 19,280	\$ 87,066	\$ 1,771	\$ 2,829,215

Total General Fund Expenditures, Transfers out and Uses \$7,725,369
 Recommended Minimum Reserve Calculation at 4%: \$309,015
 Budgeted Reserve Level: 31.77%

District Reserve of 31.77% includes:
 General Fund Designated for Economic Uncertainty: \$ 1,907,237
 Special Reserve Fund Ending Balance: \$ 546,901
 TOTAL: \$ 2,454,138

The full Budget Adoption Report for 2022-2023 is available at the Ferndale Unified School District Office, 1231 Main Street, Ferndale, CA 95536 and will be posted once approved on the district website www.ferndalek12.org .

If you have any questions, please contact Denise Grinsell, Business Manager, Ferndale Unified School District, at 786-5900. Thank you.

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM # 8.3

DATE: June 21, 2022

SUBJECT:

Education Protection Account (EPA)

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Conduct Public Hearing

PREVIOUS STAFF/BOARD ACTION:

The District is required to conduct a public hearing for the expenditure of funds from the Education Protection Account (EPA)

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

With the approval of Proposition 30, an Education Protection Account (EPA) was established. The District is required to have a public hearing concerning the expenditure of funds from the EPA and these specific funds shall not be used for salaries or benefits for administrators or any other administrative costs.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

2022-2023
Education Protection Account
Program by Resource Report

**Projected Expenditures July 1, 2022 through June 30, 2023
For Fund 01, Resource 1400 Education Protection Account**

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object:	
Beginning Balance	8999	0.00
Revenue Limit Source	8012	758,853.00
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		758,853.00
EXPENDITURES AND OTHER FINANCING USES		
	Functions:	
Instruction	1000-1999	758,853.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		758,853.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENASTION FOR BOARD ACTION

AGENDA ITEM: 9.1

DATE: June 21, 2022

SUBJECT:

FUSD School Bond Measure

DEPARTMENT/PROGRAM:

Administration

ACTION REQUESTED:

Discussion about bond measure for November ballot. Possible approval of resolution to place on a school bond measure on the November ballot.

PREVIOUS STAFF/BOARD ACTION:

The Board previously approved the contract and process for the Facilities Needs Assessment to be completed and have been discussing the possibility and timeline of a November 2020 School Bond Measure. The survey requested has been completed and the results will be presented.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The board has previously reviewed research and information about the feasibility of another Bond Measure. The Bond Measure in 2016 did not pass. The district facilities (both school sites) are still in great need of modernization and repair. The Board has received an updated timeline that would apply to a November 2020 Bond Measure. The Board approved BCA for the purposes of completing an up to date Facilities Needs Assessment for the district. The school board postponed the November 2020 a bond measure during the pandemic due to economic uncertainties.

FISCAL IMPLICATIONS:

The district has significant facilities needs that cannot be repaired and modernized with the limited funds available in the general funds. Facility improvement and modernization grants require matching fund that would only be available through a facilities bond measure.

CONTACT PERSON(S):

Beth Anderson, Superintendent

Survey Results Presentation for Ferndale Unified School District

by

Isom Advisors,
a Division of Urban Futures, Inc.

May 2022



Methodology

There are 2,016 registered voters in the District

Ferndale Unified School District

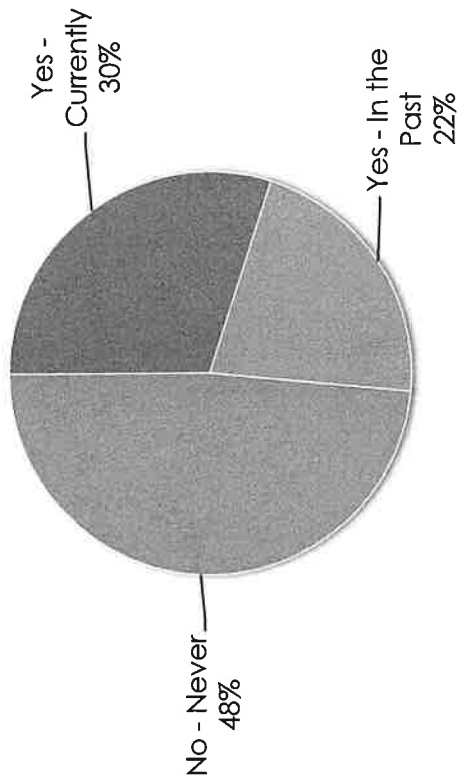
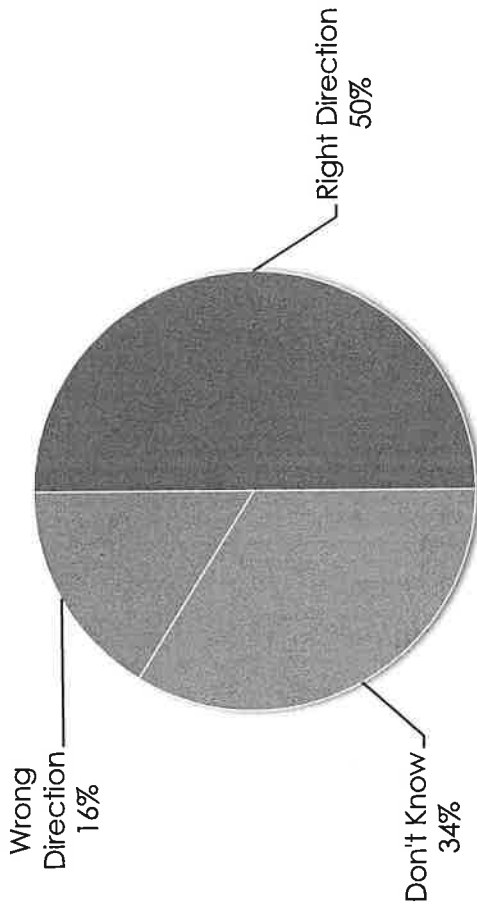
- ❖ The Ferndale Unified School District is currently assessing the feasibility of placing a general obligation bond measure on an upcoming ballot.
- ❖ A survey was conducted from Wednesday May 11th through Monday May 16th to assess support for the proposed bond measure.
- ❖ The survey tested voter attitudes regarding the District, projects, tax tolerances, and a possible local school facilities improvement bond program.
- ❖ 130 households were contacted (172 individuals); which represents approximately 16% of District voters with a working phone number.

General Questions

Majority of voters believe education is headed in right direction

Ferndale Unified School District

- ❖ Would you say education at the schools in your community is headed in the right direction or the wrong direction?
- ❖ Do you have any children or grandchildren who are now attending school in the Ferndale Unified School District?



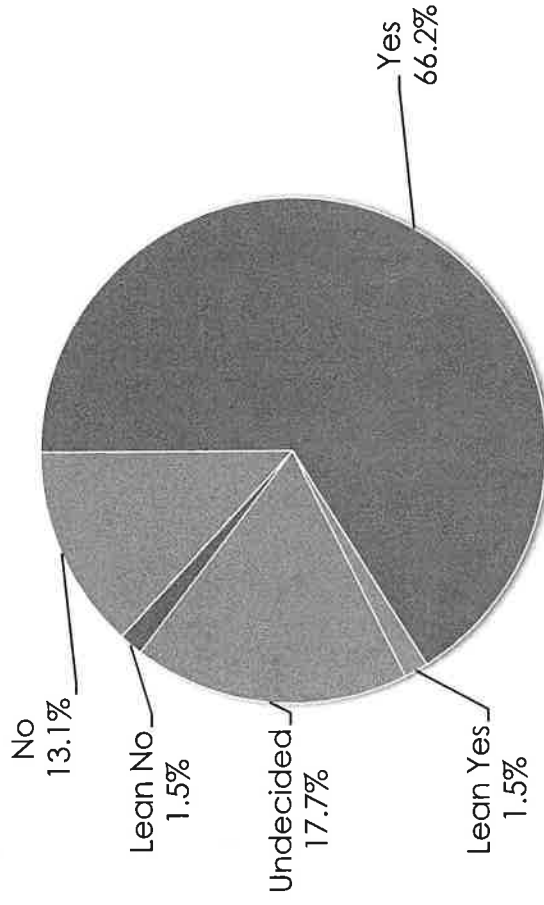
Ballot Measure

Support for measure is above the Prop. 39 55% threshold

Ferndale Unified School District

- ❖ At this time, the Ferndale Unified School District is looking to make classroom and school facility improvements and is considering placing a school improvement bond measure before voters in your community on an upcoming ballot. Let me read you the proposed measure:

"To improve the quality of education; modernize outdated classrooms, restrooms and school facilities; construct new classrooms; and improve outdated technology; shall Ferndale Unified School District issue \$7,700,000 of bonds at legal rates, generating on average \$461,000 annually as long as bonds are outstanding at a rate of approximately 6 cents per \$100 assessed value, with annual audits, independent citizens' oversight committee, NO money for salaries and all money staying local?"

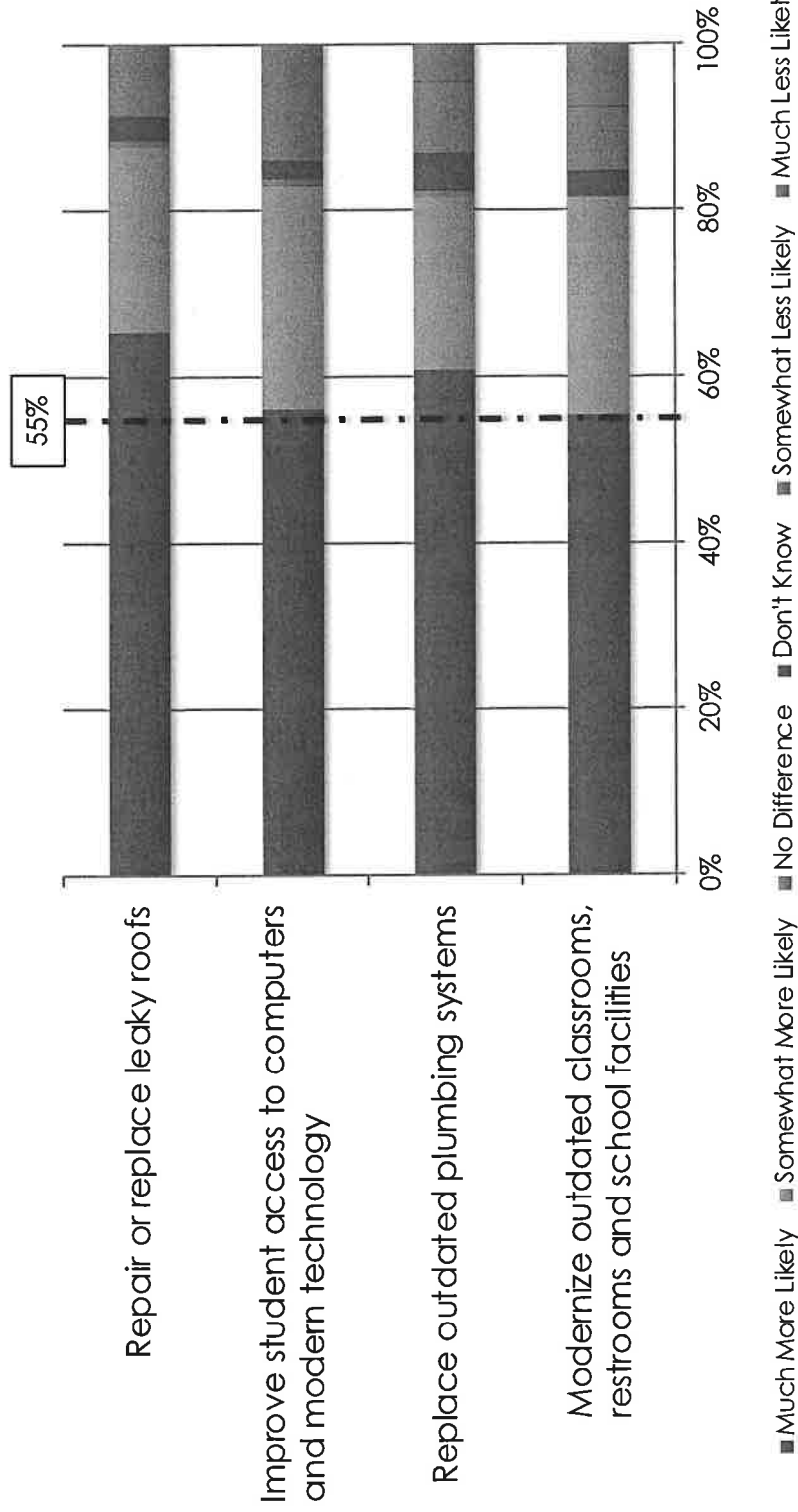


G.O. Bond Projects

All projects tested below received 80% support and above

Ferndale Unified School District

- ❖ For each project, please tell me whether it would make you More Likely or Less Likely to vote in favor of the measure if you knew funds would be used to:

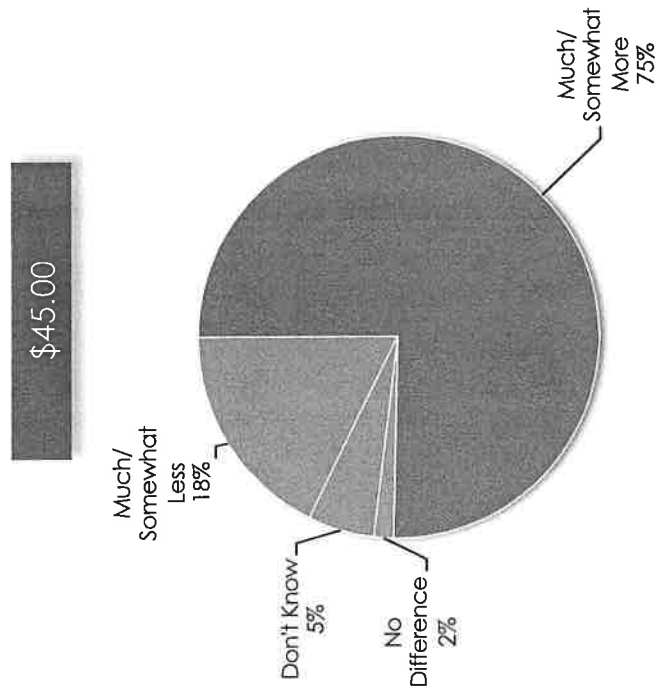
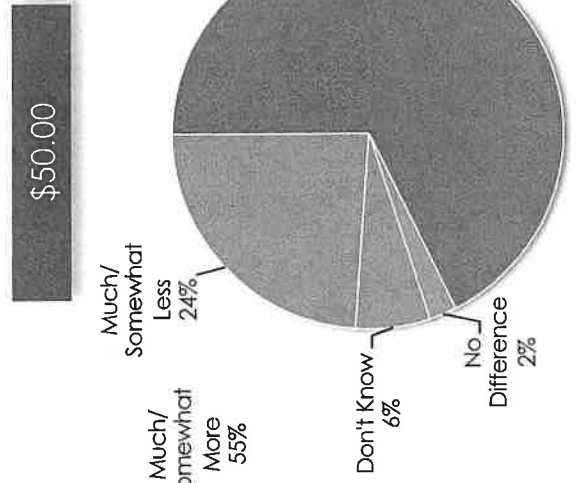
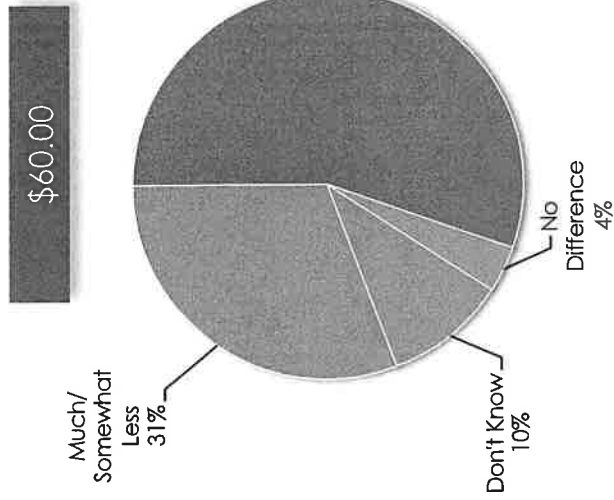


Tax Tolerances

Voters were supportive of tax rates tested

Ferndale Unified School District

- ❖ If the proposed measure would cost property owners \$60/\$50/\$45 per \$100,000 of assessed valuation per year, would you be More or Less Likely to vote "yes" in Favor of or "no" to Oppose the measure?

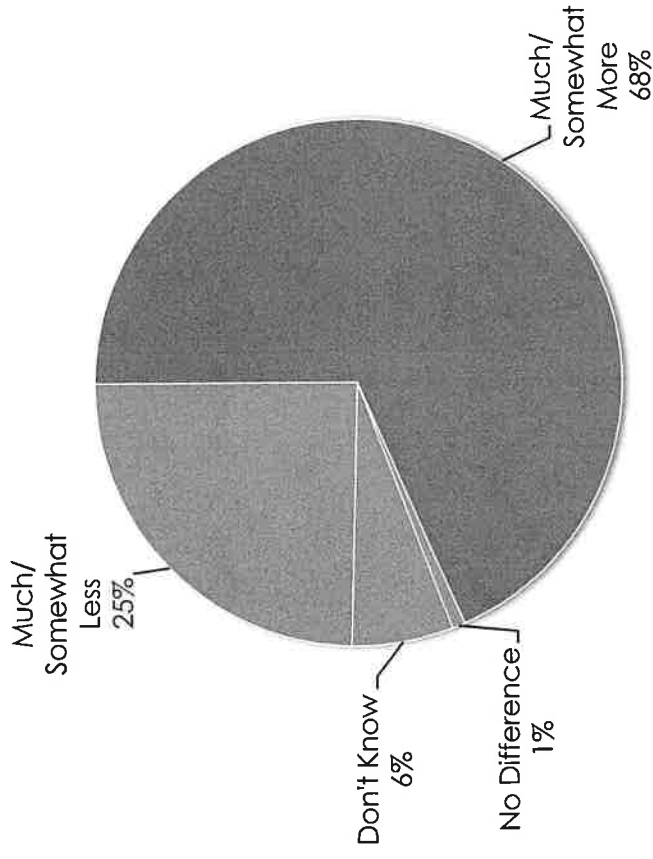


Tax Tolerances

Support increased when cost was broken down by month

Ferndale Unified School District

- ❖ If the proposed measure would cost the average homeowner approximately \$5.00 a month per \$100,000 of assessed value, would you be More or Less Likely to vote "yes" in Favor of or "no" to Oppose the measure?

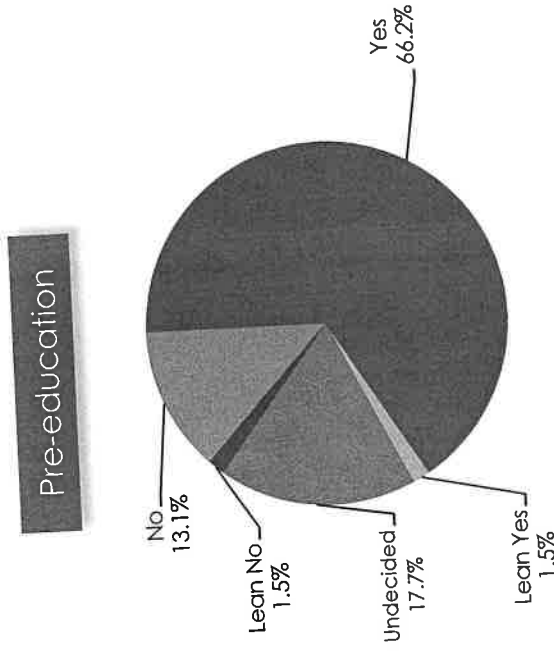
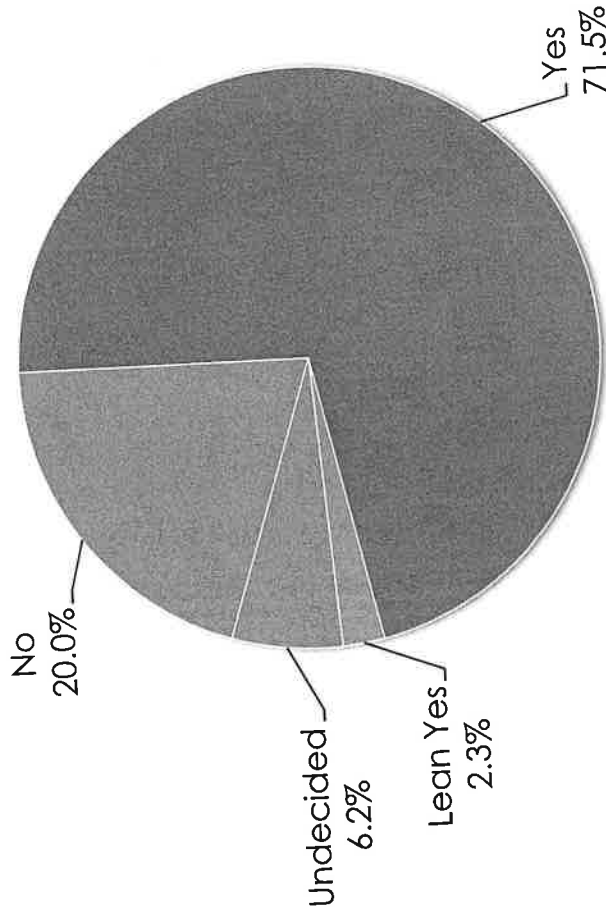


Ballot Measure

Ferndale Unified School District

Support increased after voter education

- ❖ Now that you have heard some more information regarding the proposed projects and cost, if the election were held today, would you vote YES in favor of the measure or would you vote NO to oppose the measure?



Conclusions and Recommendations

Conclusions and Recommendations

Majority of voters believe in more funding

Ferndale Unified School District

- ❖ Initial support for the measure was 66.2% Yes (1.5% Lean Yes), with 17.7% Undecided; after education support for the measure was 71.5% Yes (2.3% Lean Yes), with 6.2% Undecided.
- ❖ All projects tested received over 80% voter support.
- ❖ Voters were supportive of tax rates tested.
- ❖ Support is above the 55% voter approval threshold; we recommend the District to continue to reach out to and educate the community, and consider placing a bond measure on the November 2022 ballot.

RESOLUTION NO. 22-08

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
FERNDALE UNIFIED SCHOOL DISTRICT ORDERING AN ELECTION TO
AUTHORIZE THE ISSUANCE OF GENERAL OBLIGATION BONDS,
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND
REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING
ON NOVEMBER 8, 2022**

WHEREAS, the Ferndale Unified School District (the "District") in Humboldt County (the "County"), State of California (the "State"), is committed to providing quality education to its students in a safe, modern learning environment for all local students; and

WHEREAS, the District's facilities are in need of construction and modernization including for repairs, upgrades, and safety improvements in order to provide the education District students deserve in a safe and modern environment; and

WHEREAS, a local funding source such as proceeds of general obligation bonds is needed to enable the District to provide said facilities for its present and future students; and

WHEREAS, the Board of Trustees of the District (the "Board") has determined that it is necessary to address the foregoing concerns, among others, to ensure that its schools are constructed, upgraded, repaired, improved and equipped; and

WHEREAS, on November 7, 2000, the voters of the State of California approved Proposition 39 ("Proposition 39"), which amended Articles XIII A of the California Constitution ("Article XIII A") to allow for the levy of *ad valorem* property taxes for the payment of bonded indebtedness of a school district, community college district or county office of education approved by at least 55 percent of the voters voting on such proposition; and

WHEREAS, upon the passage of Proposition 39, the Strict Accountability in Local School Construction Bond Act of 2000, codified at California Education Code Section 15264 and following (the "Act"), became operative; and

WHEREAS, in order to address the facilities needs of the District as described herein, in the judgment of the Board, it is advisable to call an election pursuant to the Act to submit to the electors of the District the question whether bonds of the District shall be issued and sold pursuant to the authority of Article XVI Section 18 of the California Constitution and Article XIII A (together with the Act, the "Law") for the purposes authorized by the Law and as described in Appendix A hereto (the "Full Text of Bond Measure"); and

WHEREAS, under the Act, the election may be ordered at a primary or general election, a regularly scheduled local election at which all of the electors of the District are entitled to vote, or a statewide special election, upon a two-thirds vote of the Board; and

WHEREAS, the Board desires to call an election in the District pursuant to the Law on November 8, 2022, which is the date of the statewide general election, and pursuant to Education Code Section 15121 and Elections Code Section 10400 and following, to request consolidation with any and all other elections held in the District on such date, and to request

the County election official (the "County Registrar") to perform election services for the District; and

WHEREAS, in connection with the calling of a bond election and in accordance with Education Code Section 15100 (c), the Board has obtained reasonable and informed projections of assessed property valuations that take into consideration projections of assessed property valuations made by the County assessor, if any; and

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE FERNDALE UNIFIED SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. Recitals. The foregoing recitals are true and correct.

Section 2. Call for Election. The Board hereby orders an election and submits to the electors of the District the question of whether general obligation bonds of the District shall be issued and sold in the maximum principal amount of \$7.7 million for the purposes described in the ballot measure approved under Section 4 and attached hereto as Appendix A (Full Text of Bond Measure) and Appendix B (Abbreviated Text of Bond Measure), and paying all costs incident thereto. This resolution (the "Resolution") constitutes the order of the District to call such election and shall constitute the "specifications of the election order" pursuant to Education Code Section 5322.

Section 3. Election Date. The date of the election shall be November 8, 2022, and such bond election shall be held solely within the boundaries of the District. The boundaries of the District have not changed since the District's last election.

Section 4. Purpose of Election; Ballot Measure. The purpose of the election shall be for the voters in the District to vote on a bond measure, a full copy of which is attached hereto as Appendix A and marked "Appendix A – Full Text of Bond Measure" (the "Full Text of the Measure"), containing the question of whether the District shall issue general obligation bonds for the purposes stated therein, together with the accountability requirements of Article XIII A and the requirements of Section 15272 of the Act. The Full Text of the Measure, which commences with the heading "FULL TEXT OF BOND MEASURE" and includes all of the text thereafter on Appendix A, shall be printed in the voter information pamphlet provided to voters, with such measure designation as is assigned to the measure by the County Registrar. As required by Education Code Section 5322 and Elections Code Section 13247, the abbreviated form of the measure, limited to 75 words or less, to appear on the ballot is attached hereto as Appendix B and is marked as "Appendix B – Abbreviated Form of Bond Measure." The President of the Board and the Superintendent are hereby delegated authority to make any changes to the text of the measure to conform to any requirements of the Law or the County Registrar, to reflect changes in applicable legal provisions, and upon the advice of its legal counsel. Any such changes shall be directed in writing by the Superintendent to the County Registrar.

Section 5. Authority for Election. The authority for ordering the election is contained in Section 15264 *et. seq.* of the Education Code, Article XVI Section 18(b) of the California Constitution and paragraph (b) subsection (3) of Article XIII A. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

Section 6. Proceeds for School Facilities Projects. The Board certifies that the proceeds from the sale of the bonds will be used only for the purposes specified in Article XIII A, Section 1(b)(3) as further specified in Appendix A, and not for any other purpose, including

teacher and administrator salaries and other school operating expenses. Further, as required by Article XIII A, the Board hereby certifies that it has evaluated safety, class size and information technology needs in developing the list of school facilities projects set forth in Appendix A.

Section 7. Covenants of the Board upon Approval of the Bonds by the Electorate; Accountability Measures. As required by Article XIII A, Section 15278 of the Act, and Government Code Section 53410, in the event at least 55 percent of the voters voting in the District approve of the bonds, the Board shall:

- (a) conduct an annual, independent performance audit to ensure that bond proceeds have been expended only on the projects listed in Appendix A;
- (b) conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects listed in Appendix A;
- (c) establish and appoint members to an independent citizens' oversight committee in accordance with Sections 15278, 15280, and 15282 of the Act;
- (d) apply the bond proceeds only to the specific purposes stated in the ballot proposition;
- (e) cause the creation of accounts into which bond proceeds shall be deposited; and
- (f) cause the preparation of an annual report pursuant to Government Code Sections 53410 and 53411.

Section 8. State Matching Funds. The Board hereby finds that some of the projects identified on the Full Text of Measure may require additional funding such as State matching funds for completion. As such, the statement required by Education Code Section 15122.5 has been included in the Full Text of Measure attached hereto which shall be reproduced in the sample ballot.

Section 9. Delivery of this Resolution. The Clerk of the Board is hereby directed to send a copy of this Resolution to (1) the County Registrar, and (2) the Clerk of the County Board of Supervisors (the "Clerk of the Board") for purposes of consolidation pursuant to Elections Code Section 10403. The Resolution shall be received by the County Registrar and the Clerk of the Board no later than 88 days prior to the election date, unless otherwise permitted by law.

The County Registrar is hereby requested to print the full text of the ballot measure in the ballot materials as it appears on Appendix A hereto and to provide all required notices of the election and other notices related thereto.

Section 10. Consolidation of Election; Request to Provide Services. The County Registrar and the County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 8, 2022 within the District.

Pursuant to Section 5303 of the Education Code and Section 10002 of the Elections Code, the County Board of Supervisors is requested to permit the County Registrar to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the District agrees to reimburse County in full upon presentation of a bill from the County, such services to include the publication of a formal notice of election and the mailing of the sample ballot and tax rate statement approved in Section 11 hereof.

Section 11. Approval of Tax Rate Statement. Pursuant to Elections Code Section 9401, a tax rate statement has been prepared in the form attached hereto as Appendix C, which form is hereby approved for inclusion in the sample ballot. The President of the Board, the Superintendent, or any written designee of the foregoing, are hereby separately authorized and directed to execute the tax rate statement, and to file said statement together with this Resolution with the County Registrar in accordance with Section 9 hereof.

Section 12. Ballot Arguments. As provided in Elections Code Section 9501, any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument.

Section 13. Maturity Limit of Bonds. The Bonds may be issued in one or more series by the District from time to time, and each series of Bonds shall mature not more than the legal limit at the time of such issuance thereof. The Bonds shall be issued under the Act, under the provisions of Section 53506 *et seq.* of the California Government Code, or under any other provision of law authorizing the issuance of general obligation bonds by school districts.

Section 14. Reimbursement. Pursuant to United States Income Tax Regulations Section 1.150-2, the District hereby declares that if the measure called hereby is approved by District voters, it may (i) pay certain costs of the projects listed in Appendix A prior to the date of issuance of bonds and, in such case, (ii) intends to use a portion of the proceeds of bonds for reimbursement of said expenditures for the projects that are paid before the date of issuance of bonds.

Section 15. Estimates Included in Ballot Materials. The measure authorized by this Resolution includes information presented to voters with respect to the amount of money required to repay issued bonds, the estimated rate of the approved tax per \$100 of assessed valuation (*ad valorem* tax), and the estimated duration through which the proposed tax supporting bond repayment will be levied and collected, among others. Any such estimates have been provided by the District in good faith based upon information currently available to the District, but depend on numerous variables which are subject to variation and change over the term of the District's overall facilities and bond financing plan. Such estimates and approximations are not intended by the Board, and shall not be interpreted or construed as additional restrictions on the District's bond program, bond issuances and related tax rate, and, other than the total principal amount of bonds authorized to be issued by the bond measure, do not represent legal maximums or additional limitations beyond applicable legal requirements. Furthermore, the abbreviated and condensed statement of the bond measure set forth in Appendix B, limited by State law to 75 words or less, does not limit the scope and complete meaning provided in the Full Text of Bond Measure, set forth in Appendix A.

Section 16. Professional Services. Jones Hall, A Professional Law Corporation is hereby engaged by the District to serve as its bond counsel and disclosure counsel pursuant to

the terms of a service agreement on file with the Superintendent, which the Superintendent is authorized to execute on behalf of the District.

Section 17. Official Actions. The President of the Board and the Superintendent are hereby separately authorized and directed to execute and deliver to County officials any directions, requisitions or other writings, and to make any changes or additions to the text of the measure as described herein and in the tax rate statement, to conform to any legal requirements or the County Registrar, in order to cause the election to be held and conducted in the District.

Section 18. Effective Date. This resolution shall take effect on and after its adoption.

* * * * *

The foregoing Resolution was adopted by the Board of Trustees of the Ferndale Unified School District of Humboldt County, being the Board authorized by law to make the designations therein contained by the following vote, on June 21, 2022.

Adopted by the following votes:

AYES:

NOES:

ABSENT:

ABSTAIN:

President of the Board

Attest:

Clerk/Secretary of the Board

APPENDIX A

FULL TEXT OF BOND MEASURE

The full text to be printed in the election material begins below the following line.

FERNDALE UNIFIED SCHOOL DISTRICT MEASURE _____ FULL TEXT OF MEASURE

INTRODUCTION

The following is the abbreviated form of the bond measure:

“To improve the quality of educational facilities; repair or replace leaky roofs; improve student access to computers and modern technology; replace outdated plumbing systems; and modernize outdated classrooms, restrooms and school facilities; shall Ferndale Unified School District’s measure to issue \$7,700,000 in bonds at legal interest rates be adopted, raising approximately \$461,000 annually while bonds are outstanding averaging 6¢ per \$100 of assessed value, with oversight, annual audits and all funds improving local schools?”

BOND AUTHORIZATION

By approval of this measure by at least 55 percent of the registered voters voting on the measure, the Ferndale Unified School District (the “District”) will be authorized to issue and sell bonds of up to \$7,700,000 in aggregate principal amount at interest rates not to exceed legal limits and to provide financing for the specific types of school facilities projects listed under the heading “Bond Project List” below, subject to all the accountability requirements specified below.

ACCOUNTABILITY REQUIREMENTS

The provisions in this section are specifically included in this measure in order that the voters and taxpayers in the District may be assured that their money will be spent wisely. Expenditures to address specific facilities needs of the District will be in compliance with the requirements of Article XIII A, Section 1(b)(3), of the State Constitution and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Education Code Sections 15264 and following.)

Evaluation of Needs. The District Board of Trustees (the “School Board”) has identified detailed facilities needs of the District and has determined which projects to finance from a local bond. The School Board hereby certifies that it has evaluated safety, class size reduction, enrollment growth, and information technology needs in developing the Bond Project List shown below.

Independent Citizens’ Oversight Committee. Following approval of this measure, the School Board will establish an Independent Citizens’ Oversight Committee, under Education Code Sections 15278 and following, to ensure bond proceeds are expended

only on the types of school facilities projects listed below. The committee will be established within 60 days of the date when the results of the election appear in the minutes of the School Board.

Performance Audits. The School Board will conduct annual, independent performance audits to ensure that the bond proceeds have been expended only on the school facilities projects listed below.

Financial Audits. The School Board will conduct annual, independent financial audits of the bond proceeds until all of those proceeds have been spent for the school facilities projects listed below.

Government Code Accountability Requirements. As required by Section 53410 of the Government Code, (1) the specific purpose of the bonds is set forth in this Full Text of the Measure, (2) the proceeds from the sale of the bonds will be used only for the purposes specified in this measure, and not for any other purpose, (3) the proceeds of the bonds, when and if issued, will be deposited into a building fund to be held by the Humboldt County Treasurer, as required by the California Education Code, and (4) the Superintendent of the District shall cause an annual report to be filed with the School Board not later than January 1 of each year, which report shall contain pertinent information regarding the amount of funds collected and expended, as well as the status of the projects listed in this measure, as required by Sections 53410 and 53411 of the Government Code.

NO TEACHER OR ADMINISTRATOR SALARIES

Proceeds from the sale of bonds authorized by this measure shall be used only for the purposes specified in Article XIII A, Section 1(b)(3), being the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, and the acquisition or lease of school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

STATE MATCHING FUNDS

The following statement is included in this measure pursuant to Education Code Section 15122.5: Approval of this measure does not guarantee that the proposed project or projects that are the subject of bonds under this measure will be funded beyond the local revenues generated by this measure. The District's proposal for the project or projects described below may assume the receipt of matching state funds, which, if available, could be subject to appropriation by the Legislature or approval of a statewide bond measure.

INFORMATION ABOUT ESTIMATES AND PROJECTIONS INCLUDED IN BALLOT

Voters are informed that any estimates or projections in the bond measure or ballot materials, including relating to estimated rates of *ad valorem* property taxes, the duration of issued bonds and related levies and collections of *ad valorem* property taxes are provided as informational only. Such amounts are estimates and are not maximum amounts or limitations on the terms of the bonds, the rate or the duration of the tax supporting repayment of issued bonds. Such estimates depend on numerous variables

which are subject to variation and change over the term of the District's overall facilities and bond financing plan, including but not limited to the amount of bonds issued and outstanding at any one time, the interest rates applicable to issued bonds, market conditions at the time of sale of the bonds, when bonds mature, timing of project needs and changes in assessed valuations in the District. As such, while such estimates and approximations are provided based on information currently available to the District and its current expectations, such estimates and approximations are not limitations and are not binding upon the District. In addition, the abbreviated and condensed statement of the bond measure presented to voters which is subject to a word count limitation imposed by State law does not limit the scope and complete meaning of the measure provided in this Full Text of Bond Measure and related ballot materials.

BOND PROJECT LIST

Scope of Projects. Bond proceeds will be expended on the construction, reconstruction, rehabilitation, or replacement of school facilities of the Ferndale Unified School District, including furnish and equipping, and the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries or other school operating expenses, in compliance with California Constitution Article XIII A, Section 1(b)(3).

This measure authorizes bond projects to be undertaken at all current and future District properties, sites and campuses.

Specific School Facility Project List. The items presented on the following list provide the types of school facilities projects authorized to be financed with voter-approved bond proceeds. Specific examples included on this list are not intended to limit the types of projects described and authorized by this measure. The following types of projects are authorized:

- Repair, replace and/or upgrade leaky or deteriorating roofs
- Improve technology infrastructure and increase student access to computers and modern technology
- Repair/replace deteriorating plumbing, sewage and drainage systems
- Modernize/construct/renovate classrooms, restrooms and school facilities
- Make health and safety improvements throughout the District
- Repair or replace outdated heating, ventilation and air conditioning systems with building code compliant, energy efficient systems
- Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades including site access, parking, staff and student restrooms, relocation of some existing electrical devices, drinking fountains, playground equipment, and any other improvements necessary to ensure compliance with all legal and regulatory requirements
- Replace inadequate wiring and electrical systems to meet current electrical and accessibility codes, increase capacity, and relieve currently overloaded electrical systems

- Upgrade fire alarm systems and other life safety systems including communication systems and lighting
- Repair and upgrade all building finishes such as walls, flooring, doors, windows, casework and shelving
- Make facility improvements to increase the District's energy efficiency, including replacing outdated lighting, windows and improving insulation
- Upgrade school site parking, utilities and grounds
- Remove all dry rot and repair damaged caused by dry rot
- Upgrade, renovate and equip labs, multipurpose rooms, gymnasiums, food service facilities, auditoriums, libraries, and other school facilities
- Federal and State-mandated Occupational Safety & Health Administration (OSHA) safety upgrades including playground equipment replacement
- Abate and remove hazardous materials identified prior to or during construction
- Improve/upgrade P.E. fields and facilities for school and community use
- Improve, expand and/or construct outdoor learning and gathering areas including shade structures, seating and related improvements
- Repair, replace and/or upgrade facility exteriors and sites including paving, signage, landscaping and irrigation including installation of or replacement of turf, and other grounds improvements

Furnishing and Equipping; Incidental Expenses. Each of the bond projects described in this Bond Project List include the costs of furnishing and equipping such facilities, and all costs which are incidental but directly related to the types of projects described above. Examples of incidental costs include, but are not limited to: costs of design, engineering, architect and other professional services, facilities assessments, inspections, site preparation, utilities, landscaping, construction management and other planning and permitting, legal, accounting and similar costs; independent annual financial and performance audits; a customary construction contingency; demolition and disposal of existing structures; the costs of interim housing and storage during construction including relocation and construction costs incurred relating to interim facilities; rental or construction of storage facilities and other space on an interim basis for materials and other equipment and furnishings displaced during construction; costs of relocating facilities and equipment as needed in connection with the projects; interim classrooms and facilities for students, administrators, and school functions, including modular and parking facilities; federal and state-mandated safety upgrades; addressing unforeseen conditions revealed by construction/modernization and other necessary improvements required to comply with existing building codes, including the Field Act; access requirements of the Americans with Disabilities Act; all necessary upgrades, improvements and extensions of infrastructure serving existing or new District facilities including electric, water, plumbing and wireless technology systems; costs of the election; bond issuance costs; and project administration during the duration of such projects, as permitted by law.

Alternations to Scope; New Construction. The scope and nature of any of the specific projects described above may be altered by the District as required by unforeseen conditions that may arise during the course of design and construction. In the event that

a modernization or renovation project is more economical for or otherwise determined by the Board to be in the best interests of the District to be undertaken as new construction, this bond measure authorizes land acquisition, relocation and construction at a new or alternative site, and/or demolition and reconstruction and/or repurposing on the original site, including an expanded site, and all costs relating thereto. In addition, this measure authorizes the acquisition of real property, including necessary rights of ways or other real property interests, required to expand District facilities, to provide access to school or other District facilities, or to provide additional school or related facilities. This measure also authorizes the consolidation of schools into a single campus or related campuses.

Interim Financing Included; Joint Use Projects Authorized. In addition, authorized projects include reimbursements for paid project costs and paying and/or prepaying interim or previously obtained financing for the types of projects included on the project list, such as bond anticipation notes or lease financings relating to projects and/or equipment previously financed. Finally, projects on this list may be undertaken and used as joint use projects with other public agencies.

Other Funding Sources. Approval of the District's bond measure does not guarantee that all of the identified projects within this Bond Project List will be funded beyond what can be completed with funds generated by this bond measure. The District plans to pursue matching funds from the State of California, if available, to provide additional funding to complete certain of the identified facilities projects.

Unforeseen Circumstances. Many factors which the District cannot predict or control may impact its ability to address each of the projects, including but not limited to construction cost issues, supply chain issues which can cause project delays, labor shortages, and unknown environmental factors or site conditions, among others. The District is unable to anticipate all unforeseen circumstances which may prevent some of the projects listed above from being undertaken or completed.

Project List Not in Order of Priority; Board Determines Prioritization. The order in which projects are listed in the foregoing Bond Project List does not suggest an order of priority. Project prioritization is vested in and will be determined by the District Board.

The Full Text of Measure ends above the line.

APPENDIX B

ABBREVIATED FORM OF BOND MEASURE

To improve the quality of educational facilities; repair or replace leaky roofs; improve student access to computers and modern technology; replace outdated plumbing systems; and modernize outdated classrooms, restrooms and school facilities; shall Ferndale Unified School District's measure to issue \$7,700,000 in bonds at legal interest rates be adopted, raising approximately \$461,000 annually while bonds are outstanding averaging 6¢ per \$100 of assessed value, with oversight, annual audits and all funds improving local schools?

Bonds—Yes

Bonds—No

APPENDIX C

TAX RATE STATEMENT REGARDING PROPOSED FERNDALE UNIFIED SCHOOL DISTRICT GENERAL OBLIGATION BONDS

An election will be held in the Ferndale Unified School District (the "District") on November 8, 2022, to authorize the sale of up to \$7.7 million in bonds of the District to finance school facility improvements as described in the measure. If such bonds are authorized and sold, principal and interest on the bonds will be payable only from the proceeds of *ad valorem* property tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400-9404 of the Elections Code of the State of California. Such information is based upon the best estimates and projections presently available from official sources, upon experience within the District, and other demonstrable factors.

Based upon the foregoing and projections of the District's assessed valuation, the following information is provided:

1. The best estimate of the average annual tax rate which would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on a projection of assessed valuations available at the time of filing of this statement, is \$0.058 per \$100 of assessed valuation (or \$58 per \$100,000 of assessed value). The final fiscal year in which the tax is anticipated to be collected is 2053-54.
2. The best estimate of the highest tax rate which would be required to be levied to fund this bond issue, based on a projection of assessed valuations available at the time of filing of this statement, is \$0.06 per \$100 of assessed valuation (or \$60 per \$100,000 of assessed value). It is estimated that such rate would be levied starting in fiscal year 2023-24 and following.
3. The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all the bonds are issued and sold is approximately \$14.7 million.

Voters should note the estimated tax rate is based on the assessed value (not market value) of taxable property on the Humboldt County's official tax rolls. In addition, taxpayers eligible for a property tax exemption, such as the homeowner's exemption, will be taxed at a lower effective tax rate than described above. Property owners should consult their own property tax bills and tax advisors to determine their property's assessed value and any applicable tax exemptions.

The attention of all voters is directed to the fact that the foregoing information is based upon projections and estimates only, which amounts are not maximum amounts and are not binding upon the District. The actual debt service, tax rates and the years in which they will apply may vary from those used to provide the estimates set forth above, due to factors such as variations in the timing of bond sales, the par amount of bonds sold and

market interest rates available at the time of each sale, actual assessed valuations over the term of the bonds, and other factors. The date and amount of bonds sold at any given time will be determined by the District based on the need for project funds and other considerations. The actual interest rates at which the bonds will be sold will depend on conditions in the bond market at the time of sale. Actual future assessed valuations will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

By: _____
Beth Anderson, Superintendent
Ferndale Unified School District

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM # 9.2

DATE: June 21, 2022

SUBJECT:

William Uniform Complaint Second (2nd) Quarterly Report

DEPARTMENT/PROGRAM:

Administration

ACTION REQUESTED:

Approve

PREVIOUS STAFF/BOARD ACTION:

The Board, on a quarterly basis, reviews and approves this report.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The Williams Uniform Complaint process allows individuals to officially report concerns/complaints relative to equal access to the learning process; Textbooks and Instructional Materials, Teacher Vacancy or Misassignment, and Facility Conditions.

FISCAL IMPLICATIONS:

Fiscal implications are contingent on claims/complaints. There are no complaints or costs at this time.

CONTACT PERSON(S):

Beth Anderson, Superintendent

Quarterly Report on Williams Uniform Complaints (Education Code §35186)

Quarterly Reporting Period (please check one)

- 1st Quarter 2022 January 1 through March 31, 2022
 2nd Quarter 2022 April 1 through June 30, 2022
 3rd Quarter 2022 July 1 through September 30, 2022
 4th Quarter 2022 October 1 through December 31, 2022

PLEASE CHECK THE BOX THAT APPLIES:

No complaints were filed with any school in the district during the quarter indicated above.

Yes, complaints were filed with schools in the district during the quarter indicated above.
 The following chart summarizes the nature and resolution of these complaints.

Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0		

Beth Anderson

(Print Name of District Superintendent)

Beth Anderson

(Signature of District Superintendent)

Please return hard copy to:

Chandler Wilson, School Support

Humboldt County Office of Education

HYPERLINK "mailto:cwilson@hcoe.org"

cwilson@hcoe.org

by: Quarter 1 due: 04/15/2022

Quarter 2 due: 07/15/2022

Quarter 3 due: 10/15/2022

Quarter 4 due: 01/15/2023

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM# 9.3

DATE: June 21, 2022

SUBJECT:

Warrant Distribution Form CS-1 and Certification Form CS-7 for the 2022-2023 School Year

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Approve Warrant Distribution Form CS-1 and Certification Form CS-7 for the 2022-2023 School Year.

PREVIOUS STAFF/BOARD ACTION:

This is an annual requirement of the Board.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

This action provides for authority of the District Board to sign payroll and accounts payable warrants in the absence of the Superintendent. This action also identifies whom the Board authorizes to sign Account Payable batches and Payroll Prelists, along with authorizing individuals to pick up payroll warrants from the Humboldt County Office of Education.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

AUTHORIZATION FOR FISCAL YEAR: 22-23

CS-1

DATE: June 21, 20 22

SCHOOL DISTRICT Ferndale Unified

WARRANT DISTRIBUTION AUTHORIZATION

Please complete and return to Humboldt County Office of Education's Business Office.

Please check appropriate box(es).

PAYROLL

Will pick up when ready

Names of persons authorized to pick up payroll warrants:

Beth Anderson

Denise Grinsell

Please list an after hours emergency number: _____

Mail all payroll to: *Individual's Name* _____
(Postage cost to be reimbursed to HCOE)

Other (specify) _____

COMMERCIAL WARRANTS

Will pick up when ready

Please list emergency number: 7078456550

Courier

Mail all APY warrants to: *Individual's Name* _____
(Postage cost to be reimbursed to HCOE)

Mail all VOL DED warrants to: *Individual's Name* _____
(Postage cost to be reimbursed to HCOE)

Other (specify) _____

DISTRICT AUTHORIZATION

Superintendent or Trustee Beth Anderson

Return to HCOE Business Office

05/17/BUS/Forms

AUTHORIZATION FOR FISCAL YEAR: 22-23 CS-7
DATE: June 21, 20 22 SCHOOL DISTRICT Ferndale Unified

CERTIFICATION

This is to certify that the Board of Trustees of the above stated School District passed the following motion at its June 21, 20 22 meeting authorizing the following to sign commercial warrants and payroll payment orders as agent of the Board.

"It was moved by _____
and seconded by _____
that Beth Anderson
Denise Grunsell

Be authorized to sign commercial warrants and payroll payment orders as agent of the Board of trustees of the Ferndale Unified School District.

Ayes (Members' Names): _____

Noes (Members' Names): _____

Motion Carried."

Authorized Signatures:

Board of Trustees Signatures:

(signed) Clerk, Board of Trustees

05/17/BUS/forms/CS-7

Return to HCOE Business Office

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 9.4

DATE: June 21, 2022

SUBJECT

Resolution #22-05 Education Protection Account (EPA) Funds

DEPARTMENT/PROGRAM

Administration/Business Services

ACTION REQUESTED

Subsequent to public hearing, approve Resolution 22-05 accepting Education Protection Account (EPA) Funds.

PREVIOUS STAFF/BOARD ACTION

None.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED

Proposition 30 was approved on November 6, 2012 adding Article XIII, Section 36 to the California Constitution effective November 7, 2012. The provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f).

Before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year. If the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

The county office of education has the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction and the governing board of the district will make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board. The monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost. An accounting of how much money was received from the Education Protection Account and how that money was spent will be published annually on the website.

FISCAL IMPLICATIONS

EPA reporting requirements will be subject to audit in 2022-2023. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

CONTACT PERSON(S)

Denise Grinsell, Business Manager
Beth Anderson, Supt/Principal

FERNDALE UNIFIED SCHOOL DISTRICT
RESOLUTION # 22-05
Accepting 2022-2023 Education Protection Account (EPA) Funds
Created with the Approval of Proposition 30

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM# 9.5

DATE: June 21, 2022

SUBJECT:

Adopt Resolution #22-06 – Transfer Funds to Special Reserve

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Adopt Board Resolution #22-06 – Transfer Funds to Special Reserve

PREVIOUS STAFF/BOARD ACTION:

There is an annual requirement of the Board to authorize the Humboldt County Office of Education to either transfer funds to the Special Reserve or from the Special Reserve.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The requested action will authorize the Humboldt County Office of Education to transfer funds from the General Fund to the Special Reserve. It is anticipated that due to the State of California cash flow problems, the District may not be paid our appropriation as mandated by Education Code schedule, therefore the District could be short of cash for expenses encumbered. As soon as the State releases the revenue that is due to the District, the funds will replenish the Special Reserve.

FISCAL IMPLICATIONS:

The exact amount of the transfer will not be known until the 2021-2022 budget accounting year books are closed.

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent

RESOLUTION # 22-06

RESOLUTION FOR APPROPRIATION TO SPECIAL RESERVE

2022-23

WHEREAS, Effective June 30, 1980, the Fernvale Unified SD Board of Trustees established a Special Reserve Fund in accordance with Education Code section 42841; and

WHEREAS, The governing board may, by resolution, periodically specify additional purposes of the Special Reserve Fund or withdraw any purpose of the fund previously designated; and

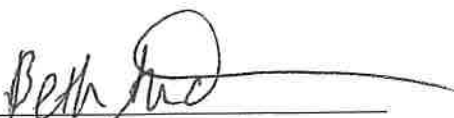
WHEREAS, The school district has a need of such fund to cover costs that may occur in the areas of: salary, employee benefits, books, supplies, equipment replacement, contracted services and other operating expenses, sites, buildings, media, new equipment and other outgo such as tuitions and transfers between funds.

NOW THEREFORE, BE IT RESOLVED, that the unrestricted net General Fund ending balance of the school district shall automatically be transferred to the Special Reserve Fund on June 30, 2020. This fund is to be utilized for the above-stated purposes.

This resolution is passed by ___ Ayes ___ Noes.

ADOPTED this 21 day of June, 2022.

Chairperson, Board of Trustees



District Superintendent

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM# 9.6

DATE: June 21, 2022

SUBJECT:

Adopt Resolution #22-07 – Transfer Funds From Special Reserve

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Adopt Board Resolution #22-07 – Transfer Funds From Special Reserve

PREVIOUS STAFF/BOARD ACTION:

There is an annual requirement of the Board to authorize the Humboldt County Office of Education to either transfer funds to the Special Reserve or from the Special Reserve.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The requested action will authorize the Humboldt County Office of Education to transfer funds from the Special Reserve to the General Fund. It is anticipated that due to the State of California cash flow problems, the District may not be paid our appropriation as mandated by Education Code schedule, therefore the District could be short of cash for expenses encumbered. As soon as the State releases the revenue that is due to the District, the funds will replenish the Special Reserve.

FISCAL IMPLICATIONS:

The exact amount of the transfer will not be known until the 2021-2022 budget accounting year books are closed.

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent

RESOLUTION # 22-07

RESOLUTION FOR TRANSFER FROM SPECIAL RESERVE

2022-23

WHEREAS, Education Code 42841 allows for the establishment of a Special Reserve Fund; and

WHEREAS, The Ferndale Unified School District has a need for the expenditure of such monies to cover costs that have occurred in the areas of salary, employee benefits, books, supplies and equipment replacement, contracted services and other operating expenses, sites, buildings, media, new equipment and other outgo such as tuitions and transfers between funds.

OPTION 1:

NOW THEREFORE, BE IT RESOLVED, that _____ dollars be transferred from the Special Reserve Fund to the General Fund to be utilized for the above-stated purposes.

OPTION 2:

NOW THEREFORE, BE IT RESOLVED, that the district authorizes the Humboldt County Office of Education to transfer those amounts from the Special Reserve Fund up to the amount necessary to create a positive unrestricted ending fund balance in the General Fund.

ADOPTED this 21 day of June, 2022, by ___ Ayes ___ Noes

Chairperson, Board of Trustees

Beth M.D.
District Superintendent

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM# 9.7

DATE: June 21, 2022

SUBJECT:

Agricultural Career Technical Education Incentive Grant

DEPARTMENT/PROGRAM:

FHS/Agriculture Education

ACTION REQUESTED:

Approve the application for funding.

PREVIOUS STAFF/BOARD ACTION:

The Board has approved previous Agricultural Education Incentive Grants.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The FHS Agricultural Education Program submits an annual Agricultural Vocational Education Incentive Grant application that funds staff development, student travel and other expenses associated with the program, including FFA.

FISCAL IMPLICATIONS:

The 2022-2023 Incentive Grant application is \$26,904.

CONTACT PERSON(S):

Theresa Noga, Ag. Teacher
Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2022–23 APPLICATION FOR FUNDING

California Department of Education

(Due Date: To be received in Regional Supervisor's Office by June 30, 2022)

Budget Sheet

Incentive grant awards must be matched for each Account Number below (4000, 5000, and 6000). Account Number 4000 requires only the subtotal be matched, but Account Numbers 5000 and 6000 must be matched by line item. A waiver of matching must be approved for any instances where matching funds do not meet or exceed Incentive Grant funds.

Amount left to Allocate:

\$ 0.00

4000: Books & Supplies

Items	Description of Items of Funds Being Used	Incentive Grant Funds	Matching Funds
1.	Supplies	\$ 5,404.00	\$ 5,404.00
Subtotal	N/A	\$ 5,404.00	\$ 5,404.00

5000 Services and Operating Expenses, including services of consultants, staff travel, conferences, rentals, leases, repairs, and bus transportation

Items	Description of Items of Funds Being Used	Incentive Grant Funds	Matching Funds
1.	Student Travel	\$ 10,000.00	\$ 10,000.00
2.	Staff Travel	\$ 2,500.00	\$ 2,500.00
3.	Vehicle Maint.	\$ 1,500.00	\$ 1,500.00
4.	transportation	\$ 1,500.00	\$ 1,500.00
5.			
6.			
7.			
8.			
9.			
10.			
Subtotal	N/A	\$ 15,500.00	\$ 15,500.00

6000 Capital Outlay, including sites, buildings, improvement of buildings, and equipment

Items	Description of Items of Funds Being Used	Incentive Grant Funds	Matching Funds
1.	Capital Outlay	\$ 6,000.00	\$ 6,000.00
2.			
3.			
4.			
5.			
Subtotal	N/A	\$ 6,000.00	\$ 6,000.00

Total Allocated Funds:

\$ 26,904.00

\$ 26,904.00

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2022-23 APPLICATION FOR FUNDING

California Department of Education
(Due Date: To be received in Regional Supervisor's Office by June 30, 2022)

AWARD ESTIMATOR

DATES OF PROJECT DURATION: JULY 1, 2022 TO JUNE 30, 2023

Applicant Information (please fill in the underlined fields)

Number of different agriculture teachers at site
(Please attach a separate list of agriculture teachers' names): 2.8

Total number of students from the prior fiscal year R-2 Report: 113

Number of teachers meeting Criterion 10 (Class size - See instructions): 3

Number of teachers meeting Criterion 11a (Year round employment - See instructions): 3

Number of teachers meeting Criterion 11b (Project supervision period - See instructions): 1

Do you meet all criteria on the attached Quality Criterion 12 Form (Y/N)? Y

Award Calculations

Part 1: Based on your number of agriculture teachers at the site:
(Please attach a separate list of agriculture teachers' names): \$ 4,500.00

Part 2: Based on \$8.00 per member listed on the R-2 Report: \$ 904.00

Part 3a: Based on number of teachers meeting Criterion 10: \$ 6,000.00

Part 3b: Based on number of teachers meeting Criterion 11a: \$ 6,000.00

Part 3c: Based on number of teachers meeting Criterion 11b: \$ 2,000.00

Part 4: Based on meeting all criteria on the Quality Criterion 12 Form: \$ 7,500.00

Total Estimated Award: \$ 26,904.00

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2022–23 APPLICATION FOR FUNDING

California Department of Education
(Due Date: To be received in Regional Supervisor's Office by June 30, 2022)

Eligibility Determination Sheet

IN ORDER TO APPLY FOR FUNDING, YOU MUST MEET **ALL** THE QUALITY CRITERIA LISTED BELOW.

Please check each Quality Criteria you meet:

- 1. Curriculum and Instruction
- 2. Leadership and Citizenship Development
- 3. Practical Application of Occupational Skills
- 4. Qualified and Competent Personnel
- 5. Facilities, Equipment, and Materials
- 6. Community, Business, and Industry Involvement
- 7. Career Guidance
- 8. Program Promotion
- 9. Program Accountability and Planning

IF YOU CHECKED **ALL** THE REQUIRED QUALITY CRITERIA, PLEASE
CONTINUE TO THE NEXT PAGE OF YOUR APPLICATION.

If you **do not** meet one or more of the criteria listed above, you may submit a Variance Request Form for each unmet criterion.

A variance is a proposed plan to bring your program into compliance with all the quality criteria listed above, prior to the following year's application.

All variances must be approved with this application in order to be eligible for funding. Non-compliance with the terms of the approved variance will result in a loss of funds.

Will you be including a formal Variance Request Form for each unmet criterion?

Yes No

IF YOU ARE REQUESTING ONE OR MORE VARIANCES, PLEASE COMPLETE A
VARIANCE REQUEST FORM FOR EACH AND CONTINUE TO THE NEXT PAGE OF
YOUR APPLICATION.

IF YOU DO NOT MEET **ALL** REQUIRED QUALITY CRITERIA LISTED ABOVE,
AND YOU ARE NOT SUBMITTING A VARIANCE REQUEST FORM

STOP

YOU ARE NOT ELIGIBLE TO APPLY FOR FUNDING THROUGH THE AGRICULTURAL
CAREER TECHNICAL EDUCATION INCENTIVE GRANT.

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2022–23 APPLICATION FOR FUNDING

California Department of Education

(Due Date: To be received in Regional Supervisor's Office by June 30, 2022)

Ferndale High School

School Site


Ferndale Unified School District


District

Please include the following items with your application:

- Eligibility Determination Sheet
- Variance Request Form (if applicable)
- Quality Criterion 12 Form (if applicable)
- Award Estimator and Budget Sheet
- List of Agriculture Teachers

Certification: I hereby certify that all applicable state and federal rules and regulations will be observed; that to the best of my knowledge, the information contained in this application is correct and complete; and that the attached assurances are accepted as the basic conditions of the operations in this project/program for local participation and assistance.


Signature of Authorized Agent


Signature of Agriculture Teacher
Responsible for the Program

Financial Manager

Authorized Agent Title


Signature of Principal

Contact Phone Number: 786-5900

Date of Local Agency Board Approval: 06/22/20

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 9.8

DATE: June 21, 2022

SUBJECT:

Confirmation of Auditor Services for 2021-2022 audit through the Understanding of Services Letter from the Auditor

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Approve confirmation letter and signatures for the services of David L. Moonie & Co. to conduct District audit for fiscal year 2021-2022.

PREVIOUS STAFF/BOARD ACTION:

The Board entered into a three-year agreement with David L. Moonie & Co. to conduct District audits for fiscal years 2021-2022, 2022-2023, and 2023-2024.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

In order to comply with Education Code Section (E.C.) 41020(b)(3), local educational agencies (LEAs) must select their independent auditors and file with the County Superintendent of Schools.

E.C. 41020(f)(2) provides guidelines as to the length of time an audit firm and/or audit partner can perform the audit for an LEA. The firm and/or audit partner must be rotated at least every six years. The District will be required to either change to another firm or audit partner within the same firm at the end of this three-year contract.

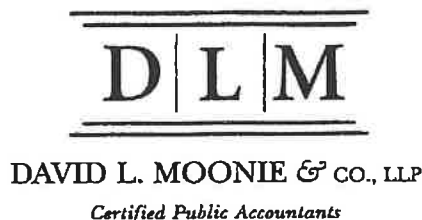
FISCAL IMPLICATIONS:

David L. Moonie & Co. has submitted a proposal to conduct the District audit for a fee of \$18,000.

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

John R. Goff, CPA
Mark G. Wetzel, CPA
Michael R. Cline, CPA



Kenneth X. Stringer, CPA
Aaron S. Weiss, CPA
Matthew J. Hague, CPA

February 28, 2022

Beth Anderson, District Superintendent
Ferndale Unified School District
1231 Main Street
Ferndale, California 95536-9416

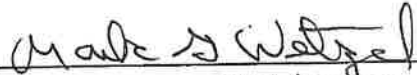
Dear Ms. Anderson:

Thank you for the opportunity to submit our proposal to serve the Ferndale Unified School District (the District). In accordance with your request, we are pleased to submit our proposal for the annual audit of the June 30, 2022 financial statements with an alternative option to audit fiscal years ending June 30, 2023 and 2024.

We enclose one copy of our proposal for the annual audit. Our proposed maximum fee for these services is located on page 13 of the proposal.

We look forward to being of service to the District. Please be assured that we are happy to meet with you to discuss this proposal and answer any questions you may have.

Very truly yours,


Mark G. Wetzel, CPA/Partner
David L. Moonie & Co., LLP

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FERNDALE UNIFIED SCHOOL DISTRICT

AUDIT PROPOSAL

DAVID L. MOONIE & CO., LLP

**325 Second Street, Suite 301
Eureka, California 95501
(707) 442-1737**

**900 G Street, Suite 103
Arcata, California 95521
(707) 822-3338**

Submitted on February 28, 2022 By Mark G. Wetzel, CPA

**For The Fiscal Year Ending June 30, 2022
With Alternative Option of Two Fiscal Years
Ending June 30, 2023 and 2024**

FERNDALÉ UNIFIED SCHOOL DISTRICT
AUDIT PROPOSAL - TABLE OF CONTENTS

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DAVID L. MOONIE & CO., LLP
Certified Public Accountants

FERNDALE UNIFIED SCHOOL DISTRICT

INTRODUCTION

David L. Moonie & Co., LLP, C.P.A.s is a local accounting firm with an office in Eureka and Arcata, with eight professional staff members, including five partners who are all C.P.A's. We have a general accounting practice and we offer a full range of accounting, tax, auditing, and management services to our clients. We have been providing professional accounting services to the Humboldt County area for over 80 years.

Our firm has been committed to performing governmental audits for over 80 years, and we have extensive experience in school district audits. Our knowledge and experience with many of the local school districts will allow us to plan and perform your District's audit in an efficient and effective manner.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

FERNDALE UNIFIED SCHOOL DISTRICT

STATEMENT OF THE MANNER IN WHICH THE AUDIT WILL BE CONDUCTED
IN ORDER TO COMPLY WITH APPLICABLE LAWS, REGULATIONS, AND
STANDARDS

We propose to audit all of the books, records, funds and other financial documents and information of the Ferndale Unified School District (the District), for the fiscal year ended June 30, 2022. The primary purpose of the audit is to express an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operation, and changes in financial position of the various funds of the District in conformity with generally accepted accounting principles.

The audit shall be made in accordance with generally accepted auditing standards as promulgated by the AICPA, generally accepted government auditing standards for financial and compliance audits, as promulgated by the U.S. General Accounting Office (GAO) in Government Auditing Standards, the standards described in the AICPA Industry Audit Guide, Audits of State and Local Governmental Units, (revised), the Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board, and the Guide For Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting issued by the State Education Audit Appeals Panel. The audit will be made in accordance with the requirements established by Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), if applicable.

It is further understood that the audit shall be performed in accordance with the requirements of Education Code Sections 41020, 41020.2 and 41020.3 and shall include all funds of the District including the student body accounts, and any other funds and accounts under the control or jurisdiction of the District.

As a result of the audit, we shall supply the District with the required number of reports according to your specifications. The form and content of the reports shall be in conformity with governmental reporting standards, and with the audit guide and amendments issued by the State Education Audit Appeals Panel.

As a result of the audit, we shall supply the District with management comments setting forth findings and recommendations for improvement. The findings and recommendations will be contained in the supplemental section of the audit report. We will also report on the status of the prior year's findings and recommendations.

We will also be available to present our audit report and management letter to the Board at one of its regularly scheduled meetings.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

FERNDALE UNIFIED SCHOOL DISTRICT

STATEMENT OF THE MANNER IN WHICH THE AUDIT WILL BE CONDUCTED
IN ORDER TO COMPLY WITH APPLICABLE LAWS, REGULATIONS, AND
STANDARDS - CONTINUED

We will use a variety of audit methods and techniques to gather sufficient evidential data to support our opinion.

Sampling

Sampling is used in many areas of the audit. For example, we will use sampling in our tests of controls, substantive tests of details of balance sheet accounts and transactions, and tests of compliance with laws and regulations.

Our firm will make use of the District's data files to sort and analyze transactions and to select stratified samples. We use this technique so that we can optimize the items selected in our samples in order to cover a greater percentage of transactions.

Besides sampling, we use the downloaded information for account analysis and analytical review.

Analytical Procedures

Our audit plans include the use of analytical procedures as required by generally accepted auditing standards.

We use analytical procedures during the planning stage of audits to help us improve our understanding of the governmental unit's operations and to identify areas of audit risk. An example of this type of analytical procedure is the comparison of the current year activity to expected amounts based on prior year trends.

In addition to our preliminary analytical review, we also use analytical procedures as substantive tests. Comparisons are based on a predictive total for a transaction class or account balance (e.g., total assessed value times current tax rate compared to property taxes billed). Depending on the results of any substantive analytical procedure, we may perform additional audit procedures.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

FERNDALE UNIFIED SCHOOL DISTRICT

STATEMENT OF THE MANNER IN WHICH THE AUDIT WILL BE CONDUCTED
IN ORDER TO COMPLY WITH APPLICABLE LAWS, REGULATIONS, AND
STANDARDS - CONTINUED

Understanding Internal Control

The evaluation of the District's internal controls is the central link in the planning process and is required by generally accepted auditing standards. We use a variety of methods to gain an understanding of an entity's internal control structure.

We make inquiries of appropriate management, supervisory, and staff personnel. We inspect documents and records. We observe activities and operations. We require the completion of an internal control questionnaire.

From the results of these methods, we prepare narratives and/or flowcharts documenting our understanding of an entity's internal control structure for all material classes of transactions.

Once we understand an entity's internal control structure, we prepare samples to test whether or not the entity's internal control system is working as prescribed and documented.

Determining Compliance with Laws, Regulations, Contracts and Grants

There are a variety of factors we consider when we are determining which laws, regulations, contracts and grants we will test:

- Whether review is mandated by federal or state government, such as the Uniform Guidance.
- Results of compliance audits performed by regulatory agencies.
- Review of correspondence by regulatory agencies regarding deficiencies or other problem areas.
- The newness of a program (generally new programs have more problems to work out).
- Specific requests by management to review certain program(s).

Approach Taken in Selecting Audit Samples for Compliance Testing

Typically, for each program selected for review, we select a reasonable sample of items on which we make tests for compliance. This may or may not be a random sample. We may judgmentally select items for testing. Based on the results of this testing, our audit procedures may be expanded.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

FERNDALE UNIFIED SCHOOL DISTRICT

FIRM'S STATEMENT OF INDEPENDENCE

Generally accepted auditing standards require that the auditor be independent of the entity subject to audit. Our firm and our employees are independent to the District.

An auditor must have independence of mind (a state of mind that permits the performance of an audit without being affected by influences that compromise professional judgment), and maintain independence in appearance (the absence of circumstances that would cause a reasonable person to conclude that the integrity, objectivity, or professional skepticism of an audit organization or audit team member had been compromised).

We are independent, and our mental attitude will allow us to act with integrity and objectivity. We are bound by our personal and professional ethics and standards to withdraw from any audit engagement in which we are not independent in fact or appearance.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

FERNDALE UNIFIED SCHOOL DISTRICT

FIRM'S SYSTEM OF QUALITY CONTROL

All partners and professional staff members of David L. Moonie & Co., LLP attend a minimum of eighty hours of continuing education every two years.

David L. Moonie & Co., LLP has been conducting audits for many years and the quality of our work meets the high standards established by the accounting profession. The firm is a member of the American Institute of Certified Public Accountants (AICPA) Peer Review Program which requires that our firm have an external quality control review at least once every three years. A copy of the report of our most recent external quality control review is included and can be found on page 7.

We strive to maintain high standards and quality through continuing education, in-house training, and our library resources and current publications and journals. The quality of our work is maintained through our quality control procedures which include proper planning and supervising, preliminary and final review of all work performed, and our genuine concern for the people and public we serve.

We have pride in our work and in our profession.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants



Report on the Firm's System of Quality Control

To David L. Moonie & Co., LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of David L. Moonie & Co., LLP (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of David L. Moonie & Co., LLP in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. David L. Moonie & Co., LLP has received a peer review rating of *pass*.

Spafford & Landry, Inc.

September 25, 2020

FERNDALE UNIFIED SCHOOL DISTRICT

FIRM'S EXPERIENCE IN GOVERNMENTAL AUDITING

Our firm has been auditing governmental entities for over eighty years. For the fiscal year ended June 30, 2021, David L. Moonie & Co., LLP audited twenty-eight governmental entities, including twenty-seven school districts and charter schools, and had over 3,000 direct staff hours on governmental audits.

We are familiar with your school district's records and procedures. This allows us to complete our audit fieldwork more efficiently, with as little disruption of your staffs' normal routines as possible.

As you can see, the governmental audit is not something new to David L. Moonie & Co., LLP. We have made a commitment to perform governmental audits because we feel it is vital to the proper fiscal management of public funds.

In prior years the State Controller's Office reviewed our reports and related working papers on selected school district audits and determined that they met professional standards and complied with the Single Audit Act and the requirements of school audit guidelines. As part of the AICPA's peer review program, our outside peer reviewer has regularly selected various school district reports and work papers and determined that they met all professional standards.

In addition to our personnel's experience, we have other available resources. We work with the Humboldt County Office of Education's Information Services Department to obtain transaction data for Humboldt County school districts. With this data, we have been able to focus on specific audit areas thereby increasing audit coverage and at the same time increasing audit efficiency. Since we have several years of prior data available, comparison of current year amounts to prior year averages allows us to perform thorough analytic review.

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FERNDALE UNIFIED SCHOOL DISTRICT

FIRM'S EXPERIENCE IN GOVERNMENTAL AUDITING - CONTINUED

Current and prior governmental clients and audits performed by our firm are as follows:

- ◆ Bridgeville School District
 - ◆ Cuddeback School District
 - ◆ Cutten School District
 - ◆ Ferndale Unified School District
 - ◆ Fieldbrook School District
 - ◆ Fortuna Elementary School District
 - ◆ Fortuna Union High School District
 - ◆ Freshwater School District
 - ◆ Garfield School District
 - ◆ Greenpoint School District
 - ◆ Hydesville School District
 - ◆ Jacoby Creek School District
 - ◆ Kneeland School District
 - ◆ Laurel Tree Charter School
 - ◆ Loleta Union School District
 - ◆ Maple Creek School District
 - ◆ Mattole Unified School District
 - ◆ Northern United-Humboldt Charter School
 - ◆ Northern United-Siskiyou Charter School
 - ◆ Orick School District
 - ◆ Pacific Union School District
 - ◆ Pacific View Charter School
 - ◆ Redwood Preparatory Charter School
 - ◆ Rio Dell School District
 - ◆ Scotia Union School District
 - ◆ South Bay School District
 - ◆ Uncharted Shores Academy
 - ◆ Redwood Region Economic Development Council
 - ◆ Humboldt Children and Families Commission
 - ◆ Humboldt County Superintendent of Schools
-
- ◆ Current ongoing engagements

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EXPERIENCE OF PARTNERS AND AUDIT STAFF

Audit partners and staff in charge of audits are rotated periodically to comply with Education Code Section 41020(f), which requires audit partner rotation after six consecutive years of auditing the same Local Education Agency. Our firm has a detailed tracking process to ensure compliance with Education Code Section 41020(f).

For the June 30, 2022 audit, we anticipate that the audit partner will be Mark Wetzel, CPA. Mark is a partner in the firm and has 36 years of school district auditing experience, working on over 300 school district audits and numerous other governmental audits. Mark also has extensive experience performing not-for-profit organization audits.

We anticipate that Ken Stringer, CPA will be involved in the audit review process. Ken is a partner in the firm, and has seventeen years of school district audit experience. Ken has been involved in over 250 school district audits.

Lindsey Grossman, CPA will be available if needed for the audit. Lindsey has thirteen years of school district audit experience and has been in charge of approximately forty school district audits and numerous other governmental as well as not-for-profit organization audits.

Matthew Hague, CPA, will also be available to work on the audit. Matt is a partner in the firm and has fourteen years of school district auditing experience, working on over 130 school district audits and numerous other governmental audits.

Other staff may be assigned as needed. It is our firm's policy that any staff with less than two years experience is supervised directly by an experienced auditor during the audit fieldwork process.

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PROFESSIONAL EDUCATION OF THE FIRM'S PERSONNEL

Our firm requires all members of our professional staff to have a four year college degree, and we encourage advanced college or university study. All licensed accountants on our staff have passed the Uniform C.P.A. Examination (the same for all states) and have met the experience requirements of the American Institute of Certified Public Accountants for certification. All licensed accountants on our staff have a valid California license to practice accounting. The partners and professional staff members attend a minimum of eighty hours of continuing education every two years in the areas of governmental accounting, auditing and generally accepted accounting principles. Each year all staff and partners working on school district audits attend the annual school district auditing conference sponsored by the California Society of CPA's.

Following is a summary of the relevant continuing education and professional development attended by partners and staff in the last year:

Annual School District Audit Conference

Annual Governmental Accounting & Auditing Update

Annual Auditing Standards Update

Risk-Based Auditing Standards Update

Uniform Guidance Updates

Audit Planning

Fraud Issues

Ethics

In addition to the courses listed above, we maintain an online library that includes numerous resources and reference material relating to governmental auditing, including all governmental accounting and auditing standards, GAO Publications, illustrative aids and other authoritative literature.

Our current year plans for professional development include the Annual School District Audit Conference, Accounting and Auditing Update and Governmental Accounting and Auditing Update Conferences.

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MAXIMUM FEES AND SCHEDULE OF RATES

Our maximum fees for the audits of the financial statements for the three years ending June 30, 2022, 2023 and 2024 will be as follows:

	<u>Fiscal Year Ending June 30,</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
All Funds Audit, if District is not subject to the Single Audit Act (federal expenditures less than \$750,000)	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$18,000</u>
All Funds Audit, if District is subject to the Single Audit Act (federal expenditures over \$750,000)	<u>\$19,500</u>	<u>\$19,500</u>	<u>\$19,500</u>

Due to Covid-19 federal funding, it is anticipated that the District's federal revenues and related expenditures will exceed \$750,000 in the year ending June 30, 2022, and therefore the District will be subject to provisions of the federal Single Audit Act. The Single Audit Act requires additional audit procedures, and therefore the audit fee is higher for years in which the District is subject to the Single Audit Act. It is uncertain whether the District will be subject to the Single Audit Act in future years, therefore our proposed maximum audit fees above include proposed fees for audits with and without the Single Audit.

The June 30, 2022 base audit fee represents a \$1,500 increase over the prior year audit fee. Please note that the prior year fee had not increased since June 30, 2019. The increase is partially due to general cost of living increases, but also to changes in accounting and auditing standards and continued changes in State program audit requirements. Please also note that there are no further scheduled increases in the audit fee for the entire three-year period of this proposal.

Our fee to perform the annual audit of the District is computed at our standard hourly rate. Our standard hourly rates range from \$95 per hour, for a staff accountant, to \$200 per hour for a partner. The rates that will be used in this proposal by staff position are as follows:

	<u>Per Hour</u>
Clerical and support staff (Non-CPA)	\$40
Staff accountants, Non-CPA	\$95
Staff accountants, CPA	\$100
Senior accountants (CPA)	\$120
Audit partner (CPA)	\$200

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MAXIMUM FEES AND SCHEDULE OF RATES - CONTINUED

The maximum fees shown above are based on the District's existing accounts and the District's ability to provide us with the information in a timely manner. We need to have available to us all accounts, records, minutes, contracts, attendance records, federal and state program reports, student body and cafeteria funds, detailed listings of accounts receivables and accounts payables, and reconciled bank accounts. In addition to the above items, we expect all normal year end close-out procedures to be completed by the District's personnel, including cash reconciliations with the County Treasurer and Auditor's Office. If we are required to reconstruct records or to extend our audit to complete normal year end procedures and generate routine financial information, then any such additional work would be billed at our standard billing rates.

In the event that circumstances disclosed by the audit indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, it is agreed that the auditors will perform such extended verification for such additional fees as are required to compensate auditors at their standard hourly rates. It is understood that before undertaking such extended verification, auditors shall supply the Governing Board with all reasonably ascertainable facts disclosing the circumstances justifying the extended verification, together with an estimate of the additional cost thereof.

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SCHEDULE OF HOURS PLANNED FOR EACH PHASE OF THE AUDIT

We propose the following time budget for our audit.

<u>Audit Phase</u>	<u>Estimated Hours</u>	<u>To Be Performed By</u>
1. Planning	20	AP/AM
2. Internal Control Understanding	10	AM
3. Analytical Review	5	AM
4. Audit Field Work	52	AM/SA
5. Federal and State Compliance	20	AM/SA
6. Report Writing and Preparation	20	AM/SA
7. Review Audit Working Papers	8	AP/AM
8. Supervision, Meetings with Administrative Personnel and Exit Conference	<u>5</u>	AP/AM
	<u>140</u>	

KEY:

AP = Audit Partner
AM = Audit Manager
SA = Staff Accountant
C = Clerical

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EDUCATION AND EXPERIENCE OF OUR FIRM'S STAFF

<u>Name</u>	<u>Year Certified</u>	<u>No. of Years Experience</u>	<u>Education</u>
<u>Partners</u>			
Mark G. Wetzel, CPA	1988	36	Humboldt State University, BS, 1982
Michael R. Cline, CPA	1994	33	University of Southern California, BS, 1989
Kenneth X. Stringer, CPA	1998	32	Georgetown University, BS/FS, 1989
Aaron Weiss, CPA	2007	17	University of Colorado, BS, 1995
Matthew Hague, CPA	2012	14	Humboldt State University, BS, 2004
<u>Staff:</u>			
Lindsey Grossman, CPA	2007	19	Humboldt State University, BS, 2003
Stephany Yang		0.5	Humboldt State University, MS, 2021
Gabriel Acosta Vaughn		0.5	Humboldt State University, BS, 2017

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