Los Angeles County Office of Education

A District Guide to the Local Control and Accountability Plan (LCAP)

For the 2017-2020 LCAP and the 2016-17 Annual Update

December 2016

Introduction

This Guide is intended to provide guidance to local education agencies in the development of their 2017-18 through 2019-20 Local Control and Accountability Plan and 2016-17 Annual Update. This guidance does not replace any legal requirements, guidance in regulations, education code, or official guidance from the State Board of Education, the California Department of Education or other oversight agencies. It is meant to provide recommendations and resources to school districts and charter school as they work to improve programs for students through the development of their Local Control and Accountability Plans.

Please contact us if you have questions or if we can be of assistance as you engage in this process.

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Section 1 – Key Changes

The following is a summary of the changes in the LCAP Template approved for use for the 2017-18 through 2019-20 LCAP:

- ❖ Addition of Plan Summary
    - o *This section is added to provide a summary of key information included in the LCAP for anyone who is not inclined to read the entire document. Specific required information must be included.*
- ❖ Move to 3-year inclusive Plan
    - o *The Plan now reflects a three year look at the LEAs program. The plan will be updated each year and changes based on analysis of the current year's program should be incorporated into the plan for the following year where needed. Some sections of the LCAP will continue to be required each year. Refer to the chart below for a summary of how this impacts various sections of the plan.*
- ❖ Specific Ties to Evaluation Rubrics
    - o *The new LCAP Template reflects an increased focus on accountability, and this can be seen in the specific references to the State Evaluation Rubrics in the template. LEAs must include the rubrics in their analysis of the effectiveness of their LCAP.*
- ❖ Identifies Actions/Services Contributing to Increased or Improved Services for Unduplicated Pupils
    - o *The new template shifts from a focus on looking at Supplemental and Concentration funds as a funding "source" for unduplicated pupils to a focus on the LEA's obligation to unduplicated pupils based on meeting proportionality requirements and ensuring a proportional amount is directed to increased or improved services for low-income students, English learners and foster youth.*
- ❖ Specific Instructions Moved to Addendum
    - o *Minimal instructions are provided within each section of the template. Full instructions are now found in the addendum.*
- ❖ Includes Specific Instructions for Charter Schools
    - o *The instructions include specific information addressing charter school requirements where those differ from district requirements.*
- ❖ Designed to Promote Ease of Reading/Transparency
    - o *A focus of the new template is on transparency. Throughout the template you will find places where additional information is required such as the budget summary and Annual Update. Analysis sections have been expanded to ensure*

stakeholders clearly understand why changes are made and where to locate them.

The following chart provides an overview of the new template showing which sections are required annually and which may be maintained over three years.

LCAP Components	Year 1	Year 2	Year 3
Plan Summary	*Yearly*	*Yearly*	*Yearly*
Budget Summary	*Yearly*	*Yearly*	*Yearly*
Annual Update	*Yearly*	*Yearly*	*Yearly*
Stakeholder Engagement	*Yearly, no historical narrative kept*	*Yearly, no historical narrative kept*	*Yearly, no historical narrative kept*
Goals, Actions & Services	*Written for 3 years*	*Changes to plan could include a change to a specific goal or outcome, adding an actions, modifying an action, discontinuing an action- all based on review of data/metrics and indicators*	
Demonstration of Increased/Improved Services	*Yearly, historical context kept over 3 years*	*Yearly, historical context kept over 3 years*	*Yearly, historical context kept over 3 years*

Section 2 - Plan Summary

The Plan Summary is a new section in the LCAP Template approved at the November 2016 State Board of Education meeting for use in the 2017-18 through 2019-20 LCAP. The LCAP is intended to reflect a Local Education Agency's (LEA) annual goals, actions, services and expenditures within a fixed three-year planning cycle. LEAs must include a plan summary for the LCAP each year. This section was added in response to input from districts indicating a need to provide a summary for stakeholders that provided an overview of key aspects of the plan. Prior to the addition of this section, many districts had been including summaries, often referred to as *Executive Summaries,* to provide stakeholders with an overview of key elements of the plan.

The Plan Summary includes the following sections:
- ❖ The Story
- ❖ LCAP Highlights
- ❖ Review of Performance:
  - Greatest Progress
  - Greatest Needs
  - Performance Gaps
- ❖ Increased or Improved Services
- ❖ Budget Summary
  - Total General Fund Budget
  - Total Funds Budgeted in LCAP
  - Description of General Funds Not Budgeted in LCAP

Each section includes specific prompts which must be addressed when completing this section. A Local Education Agency (LEA) may use an alternative format for the Summary as long as it includes the information specified in each prompt and the budget summary table. The instructions make clear that the prompts are not limits and LEAs may include additional information on local programs, demographics, and overall vision and also may include charts or other documents to support understanding of the plan. We will briefly review each part of this new section.

The Story
This is what is sometimes referred to as the "context" in school and district plans. This section includes a general description of the students and the community and how the LEA serves

them. This section should provide readers with an understanding of the demographics and unique needs of the community served by the LEA. This is also where the LEA may outline its vision and the focus of its programs.

LCAP Highlights

This section should describe major areas of focus in the LCAP for the coming year. It is up to the districts as to how to organize this section. It could be organized by goal areas or by major initiatives that cross goals. It may also identify key outcomes the LEA has identified. It is helpful to stakeholders if this section includes page references in the plan for those who are interested in additional information regarding a particular focus area.

Review of Performance

This section includes three separate areas that need to be addressed based on a review of the LEA's performance on state and local indicators included in the Evaluation Rubrics, progress toward LCAP outcomes, local assessment information and stakeholder input.

Greatest Progress

This is an opportunity for the LEA to identify areas of progress it is most proud of and how the LEA is building on the success. This section should include specific examples and data supporting the areas noted.

Greatest Needs

This section requires the LEA to identify those areas in which the state or local performance indicator was "Red" or "Orange" or "Not Met" or "Not Met for more than two years". In addition, the LEA should include additional areas of greatest need identified by local performance indicators. This section should identify steps the LEA plans to take to address areas of greatest need.

Performance Gaps

In this section, based on the Evaluation Rubrics, LEAs are to identify those student groups whose performance levels are two or more levels below the "all student" group performance and what steps the LEA plans to take to address these gaps.

Increased or Improved Services

In this section the LEA is to identify the two or three most significant actions the LEA will take to increase or improve services for low-income students, English learners, and foster youth. This will be described in greater detail in other sections of the LCAP, so this will be a summary of two or three key ways in which this will occur. If this was addressed in the previous sections, that can be noted in this part of the summary.

Budget Summary

This section includes four boxes and is meant to provide stakeholders with a summary of the district budget including funds identified in the LCAP and those that are not included in the plan.

By reviewing these four boxes, stakeholders should have a general understanding of how all operating expenses for the district are being used.

1. Total amount of general fund budget expenditures.

    This includes all restricted and unrestricted funds in the LEA's general fund budget accounting for all activities not accounted for in another fund.

2. Total funds budgeted for actions and services in the LCAP.
3. Description of any use of General Fund Budget Expenditures not included in the LCAP.
4. Total projected LCFF revenues for the LCAP year.

Section 3 - Annual Update

While much of this section remains the same as the previous template, it also includes significant revisions meant to encourage LEAs to use this section as an opportunity for reflection and analysis of the implementation and effectiveness of the prior year's LCAP and to support continuous improvement by leading to thoughtful changes in the LCAP for the coming year. The primary change in this section is the expansion of the Analysis section to provide greater focus on the effectiveness of the current year's actions and services in meeting identified outcomes. This section has also been moved to an earlier part of the template since, in the continuous improvement process, the analysis of the current year's program should lead to decisions about future actions.

The Annual Update will be a review of the effectiveness of the 2016-17 district LCAP. Based on the Annual Update LEAs should be able to determine what to: 1) Continue; 2) Revise or Modify, 3) Eliminate or 4) Add.

The Annual Update should be completed prior to beginning the planning process for the revised LCAP. The Annual Update is a review of the progress toward district goals and the actions/services and expenditures implemented in the 2016-17 school year. LEAs are to input the information on goals priority areas, outcomes, actions/services and expenditures from the 2016-17 final county approved LCAP. Unless the school district resubmitted the LCAP during the current school year through the legislated approval process, including a public hearing, local board approval and resubmission to the county office for approval, all information included under the original goals, priority areas, outcomes, actions/services and expenditures, must be exactly the same as in the final county approved plan.

LEAs will then indicate what their *actual* outcomes, actions/services and estimated actual expenditures were for the year.

Outcomes

For each of the outcomes included in the original LCAP, the LEA must report out data reflecting the actual outcome achieved. This must be reported in a manner that is clear and understandable to stakeholders so they can easily see which outcomes were achieved and to what degree they were achieved.

Actions/Services

Districts frequently ask what to do if an action or service wasn't implemented as planned, and their first inclination is to revise the original action. Instead, planned actions should be included as they were written in the original plan. Then in the column next to that action, under "Actual

Actions/Services" there should be a description of the actual implementation, including any changes that occurred in during the year.

Expenditures

- *Budgeted:* These should match what was included in the original plan.
- *Estimated Actual Expenditures:* This should include all expenditures that will be encumbered by June 30th. So any salary and benefit costs, contracted services and equipment and materials that are in process, but are expected to be encumbered by the end of the school year should be included. For budgeted expenditures that will not be fully expended, the description of the actual actions/services should make it clear why funds were not expended or why additional funds were spent. Material changes in budgeted vs estimated actual expenditures must be described in the following Analysis section.

Analysis

This is where the most significant changes to the Annual Update can be found. This section should reflect a thoughtful analysis of the data and the implementation of the current year's LCAP in relation to each LCAP goal. This section is at the heart of the continuous improvement process and should refer to key changes the district plans for the coming year.

Previously this section included one box to describe changes for the coming year based on analysis of the prior year's program. In the new template, this section has been expanded to address four separate questions. Each of these is designed to support continuous improvement through thoughtful analysis and reflection. The focus in this section is on analyzing the impact of the actions and services in the LCAP for the year just ending to determine the degree to which those actions/services were effective in moving the district toward accomplishment of the goals they were meant to support. The final section should show a clear link between the analysis of the effectiveness of the actions/services in the current year to changes to the LCAP for the coming year. This section should provide stakeholders with a clear understanding of the reasoning behind any future changes based on an analysis of outcome data, results from the Evaluation Rubrics and other local data. The final section must identify where changes can be found in the LCAP for the coming year. The four parts of the Analysis section are listed below:

- Overall Implementation

- Overall Effectiveness

- Material Changes in Budget/Expenditures

- Changes as a Result of Analysis

Section 4 - Stakeholder Engagement

Stakeholder engagement is required in the development of the initial LCAP, the review process leading to the Annual Update, and the development of the revised LCAP in each subsequent year. This section of the LCAP has been revised, based on input from LEAs. The previous template included four sections addressing involvement in the LCAP and the Annual Update and the impact of stakeholder engagement on each. This was confusing and difficult to respond to since a continuous improvement cycle includes the analysis of the prior year's program leading to changes for the coming year. Because these processes are generally integrated and interrelated, it was difficult for districts to address them separately. Now the template includes only two boxes, one is asking for a description of the consultation process and a second addressing the impact on the LCAP for the coming year. This section is to be completed annually to describe stakeholder engagement for the current year.

It is important to keep in mind that two types of stakeholder involvement are required for the LCAP: consultation and a formal comment process involving required advisory committees.

Consultation

Education code (EC) 52060(g) defines the required groups with which the governing board must consult. These include: *teachers, principals, administrators, other school personnel, local bargaining units of the school district, parents,* and *pupils.*

State Board Adopted Regulations include specific definitions of:
- Consultation with students
- Composition of the required parent advisory committees

Advisory Committees

Two LCAP advisory committees are required by law. Education code 52063 requires districts to establish these advisory committees to provide advice to the board and the superintendent regarding the LCAP requirements and the Annual Update.

All districts are required to establish a **parent advisory committee** and districts with an enrollment of at least 15% <u>and</u> at least 50 English Learners must also establish an **English learner advisory committee**. The California Code of Regulations defines the composition requirements for the committees and clarifies that the parent advisory committee shall be composed of a majority of parents and must include parents of pupils in the unduplicated pupil

groups (low-income, foster youth and English learners) and that the English learner advisory committee be composed of a majority of parents of English learners. The law is clear that existing committees may be used for this purpose if they meet the requirements for these committees.

EC 52062 requires the superintendent to present the LCAP and the Annual Update to each of the required committees and respond in writing to any comments from these committees prior to submitting the LCAP to the local board for adoption.

Consultation definitions:
Two definitions of consultation have relevance for the LCAP process. One of these definitions is found in California Government Code and is applicable in the context of the requirement to consult with local bargaining units. The other is found in the final Local Control Funding Formula Spending Regulations for Supplemental and Concentration Grants. This definition is specific to the requirement to consult with pupils in the development of the LCAP and Annual Update.

Bargaining Unit Consultation
Senate Bill 97 from 2013 added bargaining units to the stakeholder groups to be included in consultation in development of the LCAP. It is necessary to refer to Government code 3543.2(a) to help clarify the scope of "consultation" with regard to bargaining units and how this differs from "negotiations". According to this code section, *negotiations* are limited to matters of wages, hours of employment and other terms and conditions of employment. For teacher unions, the union representative also has the right to "consult" on the *definition of educational objectives,* the *determination of the content of courses and curriculum,* and the *selection of textbooks* to the extent such matters are within the discretion of the public school employer under the law. If, subsequent to the adoption of the LCAP, there are parts of the adopted plan that might impact the terms and conditions of employment, then those sections would be subject to negotiations of the "effects" or "impacts" of those actions or services after the plan is adopted. *(based on School Services of California, Inc. Fiscal Report, Volume 33, No.19)*. The LCAP should be developed outside the collective bargaining process in consultation with all required stakeholder groups.

Consultation with Pupils
The LCAP spending regulations for supplemental and concentration grant funds include a specific definition of what it means to consult with students. According to 5 CCR 15495(a)

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"Consult with pupils," as used in Education Code sections 52060, 52066, and 47606.5, means *a process to enable pupils, including unduplicated pupils and other numerically significant pupil subgroups, to review and comment on the development of the LCAP. This process may include surveys of pupils, forums with pupils, pupil advisory committees, or meetings with pupil government bodies or other groups representing pupils.*

Questions have arisen about whether the requirement to consult with pupils applies only to secondary schools. The regulations do not differentiate between elementary and high school districts with regard to the requirement to consult with pupils; therefore, students at all grade levels should be represented in an age-appropriate manner.

The Guiding Questions in the LCAP Template suggest that consultation might also include county child welfare agencies, county office of education foster youth services programs, court-appointed special advocates, and other foster youth stakeholders, community organizations representing English learners; and others as appropriate and that consultation should take place throughout the implementation process.

Public Comment Process
Prior to the submission of the LCAP to the local board for approval, the superintendent must notify members of the public of the opportunity to submit written comments regarding specific actions and expenditures in the LCAP. Notification may be provided in the most efficient method possible and does not require written notification or mailing of notifications. (EC 52060 (3)) However, districts must ensure that all written notifications regarding the LCAP or Annual Update conform to the requirements of EC 48985 addressing translation requirements for schools with 15 percent or more of the pupils who speak a single language other than English.

Addressing Stakeholder Engagement in the LCAP
The revised LCAP Template requires districts to describe the **process** for Stakeholder Engagement and the **impact** on the plan for the coming year.

1. ***How, when and with whom did the LEA consult as part of the planning process for this LCAP/Annual Review and Analysis?***
   In this section districts must describe how they involved applicable stakeholders in the planning process including the review and analysis of the prior year's program and changes for the coming year. This section might include a description of meetings, surveys, and other means of soliciting input from stakeholder regarding the district LCAP

for the following school year. Included here should be references to all required stakeholder groups as well as a description of the process used for review and comment on the LCAP by the required advisory committees prior to adoption and the process for providing a written response from the superintendent to comments from the required advisory committees.

2. ***How did these consultations impact the LCAP for the coming year?***
   This section asks districts to identify those areas in the district LCAP that may have been identified by or shaped by the input received from stakeholders. This is where districts should demonstrate that they truly listened to stakeholders and that the LCAP is reflective of that input. It is helpful here to identify specific actions or goals that were addressed based on stakeholder input.

Charter School Consultation Requirements

Based on EC 47606.5(e), charter schools are required to consult with teachers, principals, administrators, other school personnel, parents, and pupils in the development of the LCAP and Annual Update. There is no requirement for charter schools to consult with bargaining units, nor are they required to establish the advisory committees as required for school districts and county offices of education. The law is silent regarding the need for charters to hold a public hearing, however according to the *Frequently Asked Questions* on the California Department of Education web site, charter schools are *encouraged to follow a similar process that is required for a school district, which would be to present the LCAP to the charter school governing board in a public meeting before submitting* the adopted LCAP to the charter authorizer.

Guiding Questions for Engagement (from LCAP Template, Appendix B)

The following is a summary of the Guiding Questions for Section 1 of the LCAP, Stakeholder Engagement. The Guiding Questions are meant to support LEAs in the developing the LCAP and Annual Update.

1) How have applicable stakeholders been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
3) What information was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process? How was the information made available?

4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?

5) What specific actions were taken to meet statutory requirements for stakeholder engagement?

6) What specific actions were taken to consult with pupils to meet the requirements 5 CCR 15495(a)?

7) How has stakeholder involvement been continued and supported? How has the involvement of these stakeholders supported improved outcomes for pupils, including unduplicated pupils, related to the state priorities?

<u>Suggestions for Successful Stakeholder Engagement</u>

WestEd provides the following as "tips" for successful stakeholder engagement. We have taken the liberty of adjusting the last "tip" based on where districts are currently in the process:

Plan for Authentic Engagement

The engagement process should consider carefully what type of input is needed and how this will contribute to developing, implementing, and monitoring an LCAP that supports student performance. This process will help identify "who" should be engaged and "what" to ask that will solicit the contributions that further the process of planning for performance. A good rule to follow is, "**Don't ask stakeholders for input that you don't have a plan for using**."

Educate Stakeholders

Stakeholders should receive useful background and current information that supports their engagement and understanding of the LCFF and the LCAP, as well as what it means to support a performance-oriented process. Topics that stakeholders may find helpful include a general explanation of the LCFF funding formula, the purpose of the LCAP, a refresher about current strategic plans and/or programs, and budgeting basics.

Keep the Focus on Students

All stakeholders come to the process with a connection and interest in students. Reflecting on the question of "How will this help us improve outcomes for students?" will keep the conversation grounded.

Set the Right Expectations

The LCAP's first years have been learning experiences for everyone. A good goal now, and one that can be helpful to share with stakeholders, is to develop a revised LCAP that moves the district forward and maintains a commitment by stakeholders to stay engaged to improve on the quality of the LCAP's process and content over time.

Consider Student Voice

Stakeholders include adults, but the adult voice is often a proxy for students. Students care and understand a great deal about their education. Asking students to contribute to the process of planning, implementation, and development engages a critical voice and energy into the process of supporting a culture of performance.

Section 5 - Goals, Actions, Expenditures and Progress Indicators

This section includes several significant changes. The first is the move to a three year plan in which the LEA annually identifies if the original plan has been changed or modified for the coming year. The second change is the increased clarity in the template in the identification of which actions and services are contributing to the LEA's overall demonstration that it has increased or improved services for unduplicated pupils above what is provided to all pupils in proportion to the funds allocated on the basis of the number and concentration of those pupils.

Goals

Districts must include annual goals in their LCAP addressing each of the state priorities, and charter schools must address the state priorities that apply for the grade levels served, or the nature of the program operated, by the charter school. In this section, LEAs have the option of establishing broad goals that encompass several state priorities or having individual goals that addresses each priority separately. In addition to addressing the state priority areas, districts may include goals addressing local priorities.

The LCAP must include goals describing measurable outcomes for all students in the eight state priority areas. Separate goals may also be established for selected school sites and/or pupil subgroups. Districts may elect to meet the needs of various subgroups by developing separate goals to align with their needs; another approach is to establish goals for all students and then differentiate to address the needs of student subgroups through the types of actions to be provided to best enable identified students to reach the district goals. This approach sends the message that the expectation is the same for all students and it is the actions and services that must be adjusted to ensure all students meet district expectations.

It is recommended that the LEA focus on a limited number of goals in their LCAP. This helps to ensure that everyone in the district is clear on the focus and direction for the district. The outcomes, actions and services should serve to delineate the detail needed to implement the plan.

State Priorities

LCAP goals must address each of the state priorities. As noted above, this can be accomplished by establishing a goal for each priority area or by establishing goals that incorporate more than one priority. The State Board of Education has suggested the following grouping of state priorities into three broad areas. This may be helpful to districts in deciding

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how to organize and consolidate their goals. Another consideration is how the LCAP goals align to the district vision, Master Plan or Strategic Plan and other visionary district documents
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State Priorities

A. Conditions of Learning:

Basic: *degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)*

Implementation of State Standards: *implementation of academic content and performance standards and English language development standards adopted by the state board for all pupils, including English learners. (Priority 2)*

Course access: *pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. (Priority 7)*

Expelled pupils (for county offices of education only): *coordination of instruction of expelled pupils pursuant to Education Code section 48926. (Priority 9)*

Foster youth (for county offices of education only): *coordination of services, including working with the county child welfare agency to share information, responding to the needs of the juvenile court system, and ensuring transfer of health and education records. (Priority 10)*

B. Pupil Outcomes:

Pupil achievement: *performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)*

Other pupil outcomes: *pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. (Priority 8)*

C. Engagement

Parental involvement: *efforts to seek parent input in decision making at the district and each school site, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)*

Pupil engagement: *school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. (Priority 5)*

School climate: *pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)*

Charter Schools

Charter schools must address those state priorities that are applicable to the grades served and nature of the charter school program.

Identified Need

Identified needs must include a description of the needs that led to the goal. This should include results from the Annual Update and, where applicable, data from the Evaluation Rubrics. The associated goal and outcomes should clearly address the identified need. Data may be explicitly identified or the description may include a summary of the analysis of the data sources that led to the identification of the need. The purpose of this description is to ensure that there is a documented student need that can be clearly identified that is the basis for the LCAP goal leading to subsequent actions, services and expenditures. The data used to identify the need may also provide a baseline from which to measure progress in achieving the program goal. This process also helps to guide the conversation during the consultation process to ensure that "needs" are truly "student-centered needs" rather than adult needs or perceived needs from stakeholders, and that the needs are based on data rather than opinions.

Outcomes/Metrics

Metrics are the measures used to define the expected outcomes for each of the LCAP goals. Three state priority areas specify required metrics that must be used in defining outcomes in those areas in district LCAPs. In the chart below, the words "*as measured by*" indicate that the following measure or metric is how the outcome must be measured. Metrics must be used to measure progress and outcomes must be defined clearly in terms of the identified metrics. Listed below are the metrics identified in Education Code that must be included in district

LCAPs to measure outcomes in the state priority areas. Some of these metrics are "state determined' which means the degree to which they are attained will be determined by state criteria. Others are locally determined, which means the outcome will be defined by the LEA. The outcomes will be reported in a data display that will be posted on the California Department of Education web site. State determined outcomes will be reported in a data display that accounts for the current performance level and takes into account a growth factor. Locally defined indicators will be displayed as "met", "not met" or "not met for two years." Not all indicators will be included in the state level report for this year. The chart below indicates which metrics are state defined, which are locally defined, and which will be reported in the state data report for this year. It is important to note that districts are required to define outcomes in terms of the required metrics even if the district is showing positive outcomes in a particular priority area. In that case, the district should develop a "maintenance goal" indicating it intends to maintain its high level of performance in that priority.

In describing expected annual measurable outcomes, LEAs will first identify the metric or indicator that will be used to measure the outcome; next they will identify the current performance level or "baseline" which will be used as the basis for determining the expected outcomes for each of the upcoming three years.

State Priorities The LCAP must address all eight state priorities.	Required Metrics/Outcomes The LCAP outcomes must include **required outcomes** referenced in statute to measure annual progress.	Reported in Evaluation Rubrics in 2016-17
1.Basic	**Must address:** ☐ Teachers Fully Credentialed & Appropriately Assigned	**X**
	☐ Instructional Materials: every student has standards-aligned materials	**X**
	☐ School Facilities in "Good Repair". Clean, safe, and functional as determined by Facility Inspection Tool (FIT) or other local instrument that meets same criteria	**X**

State Priorities The LCAP must address all eight state priorities.	Required Metrics/Outcomes The LCAP outcomes must include **required outcomes** referenced in statute to measure annual progress.	Reported in Evaluation Rubrics in 2016-17
2.Implementation of State Standards	**Must address:** ❏ Implementation of academic content and performance standards for all students, including of how ELs will access the CCSS and ELD standards.	**X**
3.Parent Involvement	**Must address:** ❏ Parent input in decision-making	**X**
	❏ Parental participation in programs for UDPs	**X**
4.Pupil Achievement	**As measured by:** ❏ Performance on statewide CAASPP assessments *(ELA & Math -SBAC /CAA, Science-CST/CMA/CAPA)*	**X**
	❏ API *(or other local measures until next iteration is available)*	
	❏ Pupils that are college and career ready *(a-g requirements, CTE/pathways)*	**X**
	❏ Percentage of English learners who progress in English proficiency *(as measured by CELDT)*	**X**
	❏ English learner reclassification rate	
	❏ Pupils that pass AP exams with a score of 3 or higher	**X**
	❏ Pupils prepared for college by the EAP *(Gr. 11 SBAC)*	**X**
5.Pupil Engagement	**As measured by:** ❏ Attendance rates	
	❏ Chronic absenteeism rates*	
	❏ Middle school dropout rates*	
	❏ High school dropout rates*	
	❏ High school graduation rates*	**X**

State Priorities The LCAP must address all eight state priorities.	Required Metrics/Outcomes The LCAP outcomes must include **required outcomes** referenced in statute to measure annual progress.	Reported in Evaluation Rubrics in 2016-17
6.School Climate	As measured by: ☐ Suspension rates*	**X**
	☐ Expulsion rates*	
	☐ Other local measures including surveys of pupils, parents, and teachers on the sense of safety and school connectedness	**X**
7.Course Access	**Must address:** ☐ Students have access and are enrolled in a broad course of study (i.e social science, science, health, PE, VAPA, foreign language)	
8.Other Pupil Outcomes	**Must address** ☐ If available, outcomes for subjects listed in course access.	

As defined in the LCAP Template.

State determined indicators meet the criteria of (1) being valid and reliable measures, (2) that currently have comparable, state-level data, and (3) that can be disaggregated by subgroups. These criteria ensure a common and comparable way of measuring performance on the indicators across the state.

Actions and Services

The first part of this section requires identifying the students to be served and the location of services. The first box is for those actions/services that are not included as contributing to increased or improved services for unduplicated pupils. This may include actions/services for all students or for student groups other than the three unduplicated groups. Next the LEA must indicate if the action or service is for all schools or specific schools or grade spans. Actions and services must be included for all students in relation to the district goals in state priority areas. Goals for "all students" should ensure all students achieve the district goals in all state and any local priorities. Such actions should include actions and services provided to any student in the district and include all basic instructional services as they relate to the LCAP goals. Also

included under actions and services are those services necessary to ensure that all subgroups achieve the LCAP goals. These should be "additional" services based on the specific needs of any subgroups for whom there is a discrepancy in student achievement or other relevant data. Subgroups referred to here are those identified for accountability purposes including ethnic subgroups and students with disabilities who are not included in the unduplicated pupil groups. These actions/services will not be attributed to the increased and improved services requirement addressed in the following section of the LCAP.

The next box is for those actions/services that contribute to the district's obligation to increase or improve services for unduplicated pupils (Low-income, English Learners, Foster Youth) as compared to services for all pupils. Here the LEA will indicate which of the three student groups is being served. One or more of the three unduplicated groups may be checked. This section also requires the LEA to indicate if the action/service is LEA wide or school wide (for school districts) or if it is limited to one or more of the identified groups. Finally, the LEA will indicate if the actions/service takes place at all schools, specific schools or specific grade spans. These are the services that demonstrate how the district is meeting the proportionality requirement based on the formula in state regulations (5 CCR 15496). In the next section of the LCAP, LEAs must identify the amount and of Supplemental and Concentration Grant funds they receive and the percentage by which they are required to increase or improve services for unduplicated pupils based on the State Board of Education approved formula. The actions and services the LEA has identified as contributing to meeting this requirement should be in line with the amount and percentage identified in the following section of the template.

Next, in this section is a description of the actual actions/services for each of the three years of the LCAP. In some cases, the action will remain the same over the course of the three years and in other cases it may be intended to change. For example, the LEA may begin a program on a small scale and scale up, adding additional staff and services over the course of three years; or implementation of an action may have different phases with different actions for each year. If an action or service was included and has been changed or modified in any way, it should be marked as "*Modified.*" If it is being added, it should be marked "*New*". If no changes are made, then it should be marked as "*Unchanged*" and in this case subsequent year columns may be left blank. For the first year of the new LCAP, the LEA may indicate "*Unchanged*" for those actions that are the same as in the prior LCAP, or they may choose to start fresh and mark everything as "*New*" in the new template and use this as a starting point.

Finally, this section includes budged expenditures for the three years of the LCAP including the amount for each action, the funding source and budget (CSAM) reference. Duplicate expenditures must be identified.

Section 6 – Demonstration of Increased or Improved Services for Unduplicated Pupils

Supplemental and Concentration Grant Funding Amount

This section must be completed annually. LEAs must first identify *the amount of funds the district will receive in the "LCAP year"*, in this case in 2017-18*, based on the count of unduplicated pupils.* This figure is calculated based on a formula included in the spending regulations (5 CCR 15496). In the next box, the LEA must identify the percentage by which services for unduplicated pupils must be increased or improved as compared to services for all pupils as calculated pursuant to 5 CCR Sections 15496(a)(7).

After identifying these figures, LEAs must describe the following:

✓ How services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to services provided for all students in the LCAP year. *This should be a narrative summary of how Supplemental and Concentration funds are being used to provide services to unduplicated pupils. This description must address how actions and services focused solely on one or more unduplicated pupil group and those provided on a schoolwide or districtwide basis, taken as a whole result in the required proportional increase or improvement in services for unduplicated pupils.*

✓ For services identified as being provided on an LEA wide basis, a description must be included of how these services are principally directed toward and effective in meeting the LEA's goals for unduplicated pupils in state and any local priority areas. *To demonstrate that the services funded in a district, school, county or charterwide manner are "principally directed towards" unduplicated pupils, districts should be able to demonstrate that the service was designed based on the needs of unduplicated pupil groups and is focused on the needs of one or more of those pupil groups rather than a general need focused on all students that might also support unduplicated pupils. The second test is that the services are "effective in" meeting the needs of unduplicated pupils. This would presume there is some evidence that this practice has the likelihood of increasing the success of one or more of the unduplicated pupil groups in the priority area based on research or other evidence of effectiveness.*

✓ For LEAs with below 55% unduplicated pupil's districtwide, or below 40% at a school site, the plan must also describe how any district or schoolwide use is the most effective use of funds. *This description must include a description of the basis for making that*

determination including any alternatives considered and any supporting research, experience or educational theory.

The regulations governing county superintendent of schools oversight of demonstration of proportionality EC 15497, require the county superintendent to include any descriptions of districtwide or schoolwide services when determining whether the district has fully demonstrated that it will increase or improve services for unduplicated pupils.

The Increased or Improved Services section of the Template addresses proportionality based on the following requirements in the spending regulations in 5 CCR 15496(a):

1. An LEA shall provide *evidence in its LCAP* to demonstrate *how funding apportioned on the basis of the number and concentration of unduplicated pupils*, pursuant to Education Code sections 2574, 2575, 42238.02, and 42238.03 is *used to support such pupils.*
2. This *funding shall be used to increase or improve services for unduplicated pupils as compared to the services provided to all pupils in proportion to the increase in funds* apportioned on the basis of the number and concentration of unduplicated pupils as required by Education Code section 42238.07(a)(1).
3. An LEA shall include in its LCAP an *explanation of how expenditures of such funding meet the LEA's goals for its unduplicated pupils* in the state priority areas.
4. An LEA shall determine the percentage by which *services for unduplicated pupils must be increased or improved above services provided to all pupils* in the fiscal year as follows:(formula defined in 15496(a)(1-8)

Again, keep in mind that according to the final spending regulations, actions and services for unduplicated pupils must be "principally directed towards and "effective in" meeting the district's goals for its unduplicated pupils in the state and any local priority areas.

Sufficiency of Funds
Education Code 52070(d)(2) requires county offices of education to ensure the LCAP budget includes sufficient expenditures to implement the actions and services in the LCAP. This involves reviewing actions and services listed in the LCAP and ensuring that funding sources are referenced for all expenditures and that such expenditures appear to be reasonable to implement the associated actions. This also involves ensuring that funds in the budget are

sufficient to support the plan. Therefore, all expenditures must be identified in a manner that allows them to be found in the district budget.

Amount of Funds to be Included in the LCAP
The Local Control and Accountability Plan must include adequate LCFF Base funding to support the actions the district will take to ensure all pupils and subgroups identified in EC 52052, for accountability purposes, achieve the district goals in each of the state, and any local priorities per EC 52060(1) and (2).

The LCAP must include expenditures for actions and services for unduplicated pupils from funds generated by those pupils (Supplemental and Concentration Grant funds), in the amount equivalent to the amount and percentage of the district's total LCFF funds identified in steps 5 and 7 of 5 CCR 15496(a) to ensure that those pupils meet district goals in the state and any local priorities.
Any general funds not included in the LCAP are described in the Budget Summary.

Section 7 - Annual Audits

After the close of each fiscal year, local education agencies are subject to an annual audit based on the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* available through the Education Audit Appeals Panel at eaap.ca.gov. The 2016-17 Guide includes audit items specifically related to the Local Control Funding Formula and the Local Control and Accountability Plan. Section X of the Guide outlines the areas to be audited that are related to the Local Control and Accountability Plan. The areas to be audited include:

- For all LEAs, including charter schools:
  - A review of actions or services in the district LCAP and related expenditures. Auditors are to select a sample of actual expenditures from the LCAP and examine supporting documentation to determine whether the expenditures were made consistent to the actions or services.
- For school districts and county offices of education only, verify:
  - The LCAP or annual update was presented to the required parent advisory committee and English learner advisory committee.
  - Members of the public were notified of the opportunity to submit comments on actions and expenditures.
  - At least one public hearing was held.
  - The LCAP or annual update was adopted at a public meeting.

Because districts may make technical changes to their LCAP during the year which they determine are technical changes that do not required a plan revision through the full approval process required in education code, those changes must be reflected in the Annual Update. As noted previously, this is where local education agencies must report actual actions and services provided in the LCAP year and actual estimated expenditures for those actions and services. If an auditor finds that a selected expenditure is not consistent with the identified action or service, it would be appropriate for the LEA to direct the auditor to the reporting of those actual services and expenditures in the board approved Annual Update.

A copy of the audit items related to the LCAP from the 2016-17 Guide for Annual Audits can be found in Appendix III of this document.

Section 8 - LCAP Connection to Other Required Plans

Local Education Agency (LEA) Plan

The LEA Plan is a district plan that is required under Title I of the Elementary and Secondary Education Act (ESEA). The LEA Plan, along with the Consolidated Application, is required for receipt of federal education funds. The plan was required for all school districts receiving federal funds with the passage of the No Child Left Behind Act in 2001 and remains in effect through the 2016-17 school year. The Every Student Succeeds Act which replaces NCLB beginning in the 2017-18 school year also requires a Local Education Agency Plan. The LCFF FAQs on the California Department of Education web site make it clear that *the LCAP does not replace the federal requirements related to LEA Plans in the ESEA*. The CDE is currently in the process of reviewing the new federal LEA Plan requirements with the intent of aligning the LCAP, with LEA Plan requirements and Consolidated Application to allow LEAs to submit a single plan to meet state and federal requirements. At this time, LEAs should ensure that goals 1, 2 and 5 of their LEA Plans are current and anticipate direction on how all planning requirements will be aligned in the 2017-18 school year.

Single Plan for Student Achievement

The Single Plan for Student Achievement (SPSA) is a school-level plan required by education code 64001. It is required for all schools receiving funds through the Consolidated Application, which currently includes only Title I funds. The SPSA must be developed by the School Site Council and approved by the local governing board. Education code 52062(a)(4) requires the superintendent of a school district to review SPSAs for schools within the district to ensure actions included in the LCAP are consistent with strategies included in the SPSAs. This alignment process creates some challenges for districts. The LCAP is a district plan and must include actions and services to be implemented. School site councils have no purview over actions or expenditures from LCFF funds. Therefore, district staff must work with schools on the front end and get input from school site councils during the engagement process to ensure that the LCAP and school plans are aligned. Any LCFF funds included in school plans should reflect actions and services identified in the district LCAP.

Appendix

   I.   LCAP Approval Process

  II.   LCAP Month-by-Month Checklist

 III.   2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting

 IV.   Instructions for Completing LCAP Goals, Actions/Services and Budgeted Expenditures

  V.   Definitions of Commonly Misunderstood Metrics

Appendix I
LCAP Approval Process

The following LCAP approval steps are reviewed through the state audit process. These processes should be described in the Stakeholder Engagement Section.

Advisory Committees: Districts are required to form two specific parent committees to comment on the LCAP.

✓ Ensure all the following has taken place:

___ The district has established a parent advisory committee that includes parents of low-income parents, English learners, and foster youth.

___ If there are 50 ELs who make up at least 15% of the district enrollment, the district has established an EL parent advisory committee.

___ The superintendent has presented the LCAP to each of the required committees.

___ The superintendent has responded in writing to comments from each of the required committees.

Public Hearing/Board Approval: The governing board must hold a public hearing prior to the meeting at which the LCAP and budget are adopted.

✓ Ensure the public hearing has been held and the local governing board has adopted the LCAP and district budget.

___ The public hearing agenda is posted at least 72 hours prior to the hearing and includes the location where the LCAP is available for inspection.

___ The public hearing solicits recommendations and comments from the public regarding the LCAP and the budget.

___ The governing board has adopted the LCAP and the budget at the same meeting held after, but not on the same day as, the public hearing, and prior to July 1, 2017.

Appendix II
LCAP Month –by-Month Checklist

July - August

_____ Make any required changes for LCAP approval and obtain local board approval for revisions

_____ Post final approved LCAP on the district web site

_____ Verify that processes are in place to implement LCAP actions and services

_____ Develop a timeline for data collection and reporting

_____ Verify that the governing board has adopted a policy for addressing complaints regarding the LCAP through the district's Uniform Complaint Procedures

September - October

_____ Make any necessary changes and obtain board approval for any final changes in the LCAP and resubmit to the county office prior to October 8th

_____ Assign staff responsibilities for oversight and implementation of goals/priority areas in the LCAP

_____ Meet with school staff to explain LCAP goals, actions and services and their role in implementation

_____ Begin LCAP implementation

_____ Identify/expand stakeholder groups and members

_____ Develop annual schedule of events for ongoing stakeholder engagement/publicize dates

_____ Include information about the process for LCAP complaints in the district's Uniform Complaint Procedure notifications

_____ Report demographic data used for LCFF via CALPADS

November

_____ Assess any changes in the district that will impact LCAP implementation (funding, demographics, staffing, leadership)

_____ Monitor implementation of actions and services identified in LCAP

_____ Maintain documentation of expenditures and related actions and services identified in the LCAP for audit purposes

_____ Ensure that data collection procedures are in place for all metrics identified in LCAP (particularly specified metrics for state priority areas)

_____ Request input from stakeholder groups regarding the effectiveness of the input process for 2016-17 and solicit any recommendations for improvements in the process

December

____ Analyze strengths and weaknesses of last year's engagement process and identify needed changes

____ Schedule meetings with all required stakeholder groups to provide ongoing LCAP implementation and progress updates and solicit input for the Annual Update and 2017-20 LCAP

     ____ Parent Advisory Committee

     ____ English Learner Advisory Committee

     ____ Teachers

     ____ Principals

     ____ Administrators

     ____ Other School Personnel

     ____ Local Bargaining Units

     ____ Parents

     ____ Pupils

____ Begin gathering data on LCAP implementation and progress in meeting goals for stakeholder meetings

____ Ensure that a parent advisory committee is formed and includes a majority of parents of unduplicated pupils and the English learner advisory committee is formed if the district has over 50 and over 15% ELs and that it includes a majority of parents of English learners

____ Determine process for ensuring required Parent Advisory and English Learner Advisory Committees are kept informed of LCAP implementation on a regular basis

____ Prepare mid-year progress report for local school board and other stakeholder groups

____ Determine if there is a need for mid-year revisions to current LCAP based on mid-year progress report

January

____ Make any necessary revisions to current LCAP based on any unanticipated budget changes

____ Begin stakeholder meetings to share LCAP implementation and progress *to date*

____ Contact county office to review any clarifications from the 2016-17 LCAP that must be addressed in the Annual Update

____ Review data collected to date for 2016-17 LCAP outcomes

____ Review Governor's proposed 2017-18 budget to assess potential impact on the 2017-18 district budget and LCAP priorities

_____ Review results of state audit and make any necessary changes to address LCAP related audit findings

February

_____ Review data available to date for unduplicated pupil subgroups and other subgroups identified in the LCAP to assess progress in state priorities and effectiveness of strategies for those subgroups

_____ Continue stakeholder meetings focused on the Annual Update and progress in state priority areas

_____ Solicit input from school level staff and School Site Councils on their perception of the effectiveness of LCAP strategies implemented this year, particularly for unduplicated pupils

_____ Meet with community groups representing unduplicated pupils to update them on LCAP implementation and progress in state priorities for unduplicated pupils and request their input

March

_____ Review Single Plan for Student Achievement (SPSA) from school sites and meet with School Site Councils regarding proposed changes in the SPSA for 2016-17 to ensure actions in LCAP are consistent with SPSAs

_____ Review SPSA board approval timeline to determine if it needs revision to align with LCAP development

_____ Review goals, actions/services and expenditures in LCAP in light of available data and begin drafting Annual Update and revised goals for 2017-18

_____ Review goals, actions and strategies from current LCAP and identify any that should be revised based on new information, changing needs, changed demographics, stakeholder input or available data

_____ Schedule meetings with program and budget staff to draft proposed budget for 2017-18 and develop multi-year budget through 2018-19, based on draft goals

_____ Share draft LCAP goals with stakeholder groups; obtain input on goals, actions/services and expenditures

April

_____ Request county office to review draft LCAP for required components

_____ Incorporate feedback from stakeholder groups into draft LCAP; refine goals and strategies

_____ Begin finalizing Annual Update based on stakeholder input and available data from state priority metrics

_____ Refine goals, actions/services and expenditures using the LCAP template

May

____ Finalize LCAP and Annual Update

____ Request county office pre-review of final draft LCAP prior to presentation to advisory committees

____ Review 2016-17 LCAP in light of May Budget Revision and make and changes based on current budget projections

____ Schedule a meeting for the Superintendent to present the LCAP to the required advisory committees

____ Ensure that any comments from required committees regarding the LCAP are responded to in writing by the superintendent

____ Schedule dates for public hearing and submission of LCAP to school board for approval

June

____ Contact county office of education for any final clarifications to ensure final LCAP will meet all approval criteria

____ Notify public of the opportunity to comment on the final proposed LCAP and Annual Update

____ Hold LCAP and budget public hearing

____ Receive local board approval for LCAP

____ Within 5 days of local board approval, submit LCAP to county office of education

W. UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
1. For every school tested for attendance in A or AA of this audit guide, obtain a copy of the school's certified "1.18 – FRPM / English Learner / Foster Youth – Student List" report. For additional information on Unduplicated Local Control Funding Formula Pupil Counts, see California Department of Education website at: http://www.cde.ca.gov/fg/aa/lc/lcfffaq.asp
For each student list obtained:
a. Select a representative sample, to achieve a high level of assurance, from the students indicated as only free or reduced priced meal eligible (FRPM) identified under the "NSLP Program" column (which means students are indicated as a "No" under the "Direct Certification" column, "No" under the "Homeless" column, "No" under "Foster" column, blank under the "Migrant Ed Program" column, and "181-Free" or "182-Reduced" under the "NSLP Program" column) and verify there is supporting documentation such as a Free and Reduced Price Meal (FRPM) eligibility application under a federal nutrition program, an alternative household income data collection form that indicates the student was eligible for the designation, or a direct certification list obtained from the county welfare department, or COE that matches enrolled students against those children/households receiving CalFresh (or CALWORKs) benefits. For schools designated as Provision 2 or 3 of the Community Eligibility Provision under the NSLP, confirm the LEA followed data collection procedures pursuant to Education Code section 42238.01 (a) by ensuring that supporting documentation for the school was either 1) collected in the current year, or 2) collected in the school's designated LCFF base year (students enrolled after the base year should have supporting documentation from the year enrolled.)
b. Select a representative sample, to achieve a high level of assurance, from the students that are only English Learner (EL) eligible as identified under the "ELAS Designation" column and verify there is supporting documentation that indicates the student was eligible for the designation, such as (a) a copy of the parent/guardian notification letter that states the pupil is initially designated as an EL or is a continuing EL, and a copy of the California English Language Development Test (CELDT) Student Performance

Level Report that indicates the student's overall performance and domain scores do not meet the CELDT criterion for English proficiency, or (b) if the results on the Student Performance Level Report indicate that the student has met the CELDT criterion for English proficiency, the LEA's Policy/Procedures for Reclassification and documentation that was used to determine the student's EL status consistent with the LEA policy.

c. Select a representative sample, to achieve a high level of assurance, from the students that are both included in the "NSLP Program" column and the "ELAS Designation" column and verify that there is supporting documentation for at least one of the designations as required by steps 1(a) or 1(b).

2. For any errors noted in testing procedures described in 1, determine the total impact of that error on the specific section tested and the individual school site. This determination should be made either by an extrapolation of the impact of the error, further audit procedures, or testing of 100 percent of the population where the error was discovered.

3. Based on the results of the procedures described in 1 and 2, select additional schools as deemed necessary, e.g., if similar errors of inaccuracy or miscalculation would be likely to produce material results in those schools, and perform those procedures on each additional school.

4. If any of the unduplicated pupil counts were inappropriately reported, report in a finding the method for determining the total impact of the finding on the LEA, and include a schedule of unduplicated pupil counts summarizing the results of the procedures and displaying any inappropriately reported unduplicated pupil counts and the estimated dollar impact. The schedule should include the LEA's certified total unduplicated pupil count and enrollment count as funded under the Local Control Funding Formula, show increases or decreases to the unduplicated pupil count based on any audit adjustments by including the following: enrollment adjustments, unduplicated pupil count adjustment based on eligibility for FRPM; unduplicated pupil count adjustment based on eligibility for EL funding; unduplicated pupil count adjustment based on eligibility for both FRPM and EL; and the adjusted total unduplicated pupil count and enrollment counts of the LEA.

Enrollment and Unduplicated Pupil counts as funded under the Local Control Funding Formula can be found by selecting the applicable audit year on the CDE website at: http://www.cde.ca.gov/fg/aa/pa/

To find the counts for a specific LEA first select the fiscal year under review. On the next page, select Funding Exhibits-Second Principal Apportionment. On the next page, Second Principal Apportionment (P2) for the appropriate fiscal year, select audit year P-2 from the

drop down menu, and select the type of entity (County Office of Education, School District, or Charter School). Next select County Unduplicated Pupil Percentage, School District Unduplicated Pupil Percentage, or Charter School District Unduplicated Pupil Percentage depending on the entity type. Next select the appropriate county and LEA.

5. Charter schools should be presented separately and should not be combined with district or COE data on this schedule. For COEs and charter schools that operate COE programs, separately report pupils funded pursuant to Education Code section 2574(c)(4)(A), juvenile court pupils funded pursuant to Education Code section 2574(c)(4)(B), and all other pupils. For COEs, the district of residence needs to be identified for pupils in the "all other pupils" category.

X. LOCAL CONTROL AND ACCOUNTABILITY PLAN
1. Obtain a copy of the LEA's approved local control and accountability plan or annual update to the local control and accountability plan for the audit year.
2. Select a sample of actions or services the LEA described in Sections 3A and 3B of the plan that the LEA identifies as having actual expenditures.
3. Select a sample of actual expenditures for actions or services identified pursuant to (2) and examine supporting documentation to determine whether the expenditures were made consistent to the actions or services.
4. If the expenditures selected pursuant to (3) were not made consistent to the identified actions or services, so state in a finding.
5. For county offices of education and school districts only, verify the LEA:
a. Presented the local control and accountability plan or approved annual update 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 or approved annual update 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 or approved annual update 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 or approved annual update in a public meeting in accordance with Education Code Section 52062(b)(2), or 52068(b)(2), as appropriate
6. If the county office or school district was not in compliance with any of the requirements listed in (5), so state in a finding.

Appendix IV
Instructions for Completing LCAP Budgeted Expenditure

Budgeted Expenditures: For each action/service, list and describe budgeted expenditures for each school year to implement these actions, including where those expenditures can be found in the LEA's budget. The LEA must reference all funding sources for each proposed expenditure. ***Expenditures must be classified using the California School Accounting Manual*** as required by Education Code section 52061.

To assist in the LCAP review process LACOE recommends including the following *for each Goal*: *Dollar Amount* by *Expenditure Description* by *Funding Source* needed to accomplish the goal, (each goal may have more than one expenditure type-list all as necessary)

a. $_____ Certificated Salaries by funding source _____

b. $_____ Classified Salaries by funding source _____

c. $_____ Employee Benefits by funding source _____

d. $_____ Books and Supplies by funding source _____

e. $_____ Services & Other Operating Expense by funding source _____

Examples of funding sources:

1. LCFF Base funding
2. Federal or other state source outside the LCFF

Please note this is the minimum recommended documentation to include, you are welcome to include additional detail if it helps tell the story.

Examples: (one funding source per description)

> $150,000 Certificated Salaries expense, funded by LCFF funds
>
> $75,000 Certificated Salaries expense, funded by LCFF ESEA Title I Funds
>
> $50,000 Classified Salary expense, funded by LCFF
>
> $75,000 Employee Benefits expense, funded by LCFF funds
>
> $20,000 Employee Benefits expense, funded by ESEA Title I Funds
>
> $150,000 Books and Supplies expense, funded by LCFF funds

Appendix V
Definitions of Commonly Misunderstood Metrics

For the purposes of completing the LCAP in reference to the state priorities under Education Code sections 52060 and 52066, the following shall apply: (The following definitions are taken from the Appendix in the LCAP Template revised in November 2014 with the exception of (g), the definition for reclassification which is taken from the California English Language Development Test (CELDT) Guide.)

(a) "Chronic absenteeism rate" shall be calculated as follows:
  (1) The number of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30) who are chronically absent where "chronic absentee" means a pupil who is absent 10 percent or more of the schooldays in the school year when the total number of days a pupil is absent is divided by the total number of days the pupil is enrolled and school was actually taught in the total number of days the pupil is enrolled and school was actually taught in the regular day schools of the district, exclusive of Saturdays and Sundays.
  (2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).
  (3) Divide (1) by (2).

(b) "Middle School dropout rate" shall be calculated as set forth in California Code of Regulations, title 5, section 1039.1.

(c) "High school dropout rate" shall be calculated as follows:
  (1) The number of cohort members who dropout by the end of year 4 in the cohort where "cohort" is defined as the number of first-time grade 9 pupils in year 1 (starting cohort) plus pupils who transfer in, minus pupils who transfer out, emigrate, or die during school years 1, 2, 3, and 4.
  (2) The total number of cohort members.
  (3) Divide (1) by (2).

(d) "High school graduation rate" shall be calculated as follows:
  (1) The number of cohort members who earned a regular high school diploma [or earned an adult education high school diploma or passed the California High School Proficiency Exam] by the end of year 4 in the cohort where "cohort" is defined as the

number of first-time grade 9 pupils in year 1 (starting cohort) plus pupils who transfer in, minus pupils who transfer out, emigrate, or die during school years 1, 2, 3, and 4.

(2) The total number of cohort members.

(3) Divide (1) by (2).

(e) "Suspension rate" shall be calculated as follows:

(1) The unduplicated count of pupils involved in one or more incidents for which the pupil was suspended during the academic year (July 1 – June 30).

(2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).

(3) Divide (1) by (2).

(f) "Expulsion rate" shall be calculated as follows:

(1) The unduplicated count of pupils involved in one or more incidents for which the pupil was expelled during the academic year (July 1 – June 30).

(2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).

(3) Divide (1) by (2).

(g) " Reclassification rate" refers to the percentage of English learner students redesignated as Fluent English Proficient based on a local process used by LEAs to determine if a student has acquired sufficient English language fluency to perform successfully in academic subjects without ELD support. California Education Code (EC) Section 313(f) specifies the four criteria that must be used when making reclassification decisions locally. Reclassified Fluent English Proficient (RFEP) Students with a primary language other than English who were initially classified as English learners, but who have subsequently met the LEA criteria for ELP are determined to be RFEP. EC Section 313(f) specifies <u>four criteria that LEAs must use in reclassifying students from English learner to RFEP</u>. The four criteria are:

- Assessment of ELP, which in California is the CELDT.
- Teacher evaluation of a student's academic performance, which can be based on the student's report card grades, grade point average, or other measure that LEAs use to determine students' academic performance.
- Parent opinion and consultation, which involves parents or guardians, if possible, in a discussion about their child's ELP and meeting the guidelines for reclassification.

- Comparison of performance in basic skills, against an empirically established range of performance in basic skills (e.g., the CAASPP English–Language Arts assessment results or other districtwide ELA assessment.)