

LCFF Budget Overview for Parents - Instructions for Use

1. Open the LCFF Budget Overview for Parents template Excel document.

Notice that there are 5 tabs along the bottom of the workbook titled: 'Title Page', 'Data Input', 'Narrative Responses', 'Template', and 'Instructions'. The local educational agency (LEA) will enter its data in the 'Data Input' tab and then respond to the available prompts in the 'Narrative Response' tab; please note that certain prompts in the "Narrative Response" tab are conditional. This information will automatically populate the 'Template' pages of the Budget Overview for Parents with the information. The tabs 'Title Page', 'Data Input', 'Narrative Responses', and 'Instructions' are "inward facing" and are intended for use by LEA personnel.

2. The information contained in the 'Template' tab will be "outward facing", or the information that will be available to the LEA's parents and stakeholders.

The information contained in the 'Instructions' tab are also contained in this document.

To start, ensure that you are in the 'Data Input' worksheet by clicking on the 'Data Input' tab in the lower left hand side.

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

Data Input Tab Instructions

LEA Information (rows 1-3)

The LEA must enter the LEA name, county district school (CDS) code, and LEA contact information (name, phone number and email address) in the corresponding blue boxes.

Identify the Applicable LCAP Year

- **Coming LCAP Year (row 4):** Enter the upcoming fiscal year for which the Local Control and Accountability Plan (LCAP) is adopted or updated on or before July 1. Enter in this format 20XX-XX.
- **Current LCAP Year (row 5):** Enter the current fiscal year for which the previous LCAP was adopted or updated on July 1. Enter in this format 20XX-XX.

Projected General Fund Revenue for the Coming LCAP Year

All amounts should be entered in the gray boxes adjacent to the corresponding amount title. The coming LCAP year (as indicated in row 4) means the fiscal year for which an LCAP is adopted or updated by July 1.

- **Total LCFF funds (row 8):** This amount is the total amount of LCFF funding (including supplemental & concentration grants) the LEA estimates it will receive

pursuant to California *Education Code (EC)* sections 2574 (for county offices of education) and 42238.02 (for school districts and charter schools), as applicable for the coming LCAP year. This amount is the amount indicated in the Standardized Account Code Structure (SACS) Budget Fund Form 01, Column F, row A.1 (LCFF Sources).

- **LCFF supplemental & concentration grants (row 9):** This amount is the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of low income, foster youth, and English learner students as determined pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496(a)(5), pursuant to *EC* sections 2574 and 42238.02, as applicable for the coming LCAP year.
- **All other state funds (row 11):** This amount is the total amount of other state funds (do not include LCFF funds) the LEA estimates it will receive.
- **All local funds (row 12):** This amount is the total amount of local funds and entitlements the LEA estimates it will receive.
- **All federal funds (row 13):** This amount is the total amount of federal funds (including all Every Student Succeeds Act Title funds) the LEA estimates it will receive.

The total of the General Fund Revenue should equal the amount indicated in the SACS Budget Fund Form 01, Column F, row A.5 (Total Revenues).

Total Budgeted Expenditures for the Coming LCAP Year

- **Total Budgeted General Fund Expenditures (row 17):** This amount is the LEA's total budgeted General Fund expenditures for the coming LCAP year as indicated on SACS Budget Fund Form 01, column F, Row B.9 (Total Expenditures). The General Fund is the main operating fund of the LEA and accounts for all activities not accounted for in another fund. All activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. For further information please refer to the *California School Accounting Manual* (<http://www.cde.ca.gov/fg/ac/sa/>). (Note: For some charter schools that follow governmental fund accounting, this amount is the total budgeted expenditures in the Charter Schools Special Revenue Fund. For charter schools that follow the not-for-profit accounting model, this amount is total budgeted expenses, such as those budgeted in the Charter Schools Enterprise Fund.)
- **Total Budgeted Expenditures in the LCAP (row 18):** This is the total amount of budgeted expenditures on the planned actions and services to meet the goals included in the LCAP for the coming LCAP year.
- **Total Budgeted Expenditures for High Needs Students in LCAP (row 19):** This is the total amount of the budgeted expenditures, from all fund sources, in

the planned actions and services included in the LCAP that are identified as contributing to the increased or improved services for high needs students pursuant to *EC* Section 42238.07.

Expenditures for High Needs Students in the Current LCAP Year

- **Total Budgeted Expenditures for High Needs Students in the LCAP (row 23):** This amount is the total of the budgeted expenditures, from all fund sources, in the planned actions and services included in the LCAP that are identified as contributing to the increased or improved services for high needs students pursuant to *EC* Section 42238.07 for the current LCAP year.
- **Estimated Actual Expenditures for High Needs Students in LCAP (row 24):** This is the total of the estimated actual expenditures, from all fund sources, in the actions and services included in the LCAP that are identified as contributing to the increased or improved services for high needs students pursuant to *EC* Section 42238.07, as reflected in the Annual Update for the current LCAP year.

Narrative Responses Tab Instructions

The LEA's response for each prompt is limited to 75 words. Double click on the applicable cell to respond to the required prompt(s). Please note that certain prompts are conditional, based on the data provided in the 'Data Input' tab.

- **Brief description for General Fund Expenditures (row 2):** Briefly describe any of the General Fund Budget Expenditures for the LCAP year that are not included in the LCAP.
- **Brief description for High Needs Students (row 3):** If the amount on line 19 ('Data Input' tab) is less than the amount on line 9 ('Data Input' tab), a prompt will appear and the LEA must provide a brief description of how the actions and services in the LCAP will meet the requirement to improve services for high needs students.

Note: If no prompt appears, the LEA is not required to supply a description.

Note: It may be necessary to adjust the row height to display the entire prompt.

- **Brief description for actual expenditures for high needs students (row 4):** If the amount in line 23 ('Data Input' tab) is greater than the amount in line 24 ('Data Input' tab), a prompt will appear and the LEA must provide a brief description of how the difference impacted the actions and services and overall increased or improved services for high needs students in the current fiscal year pursuant to *EC* Section 42238.07.

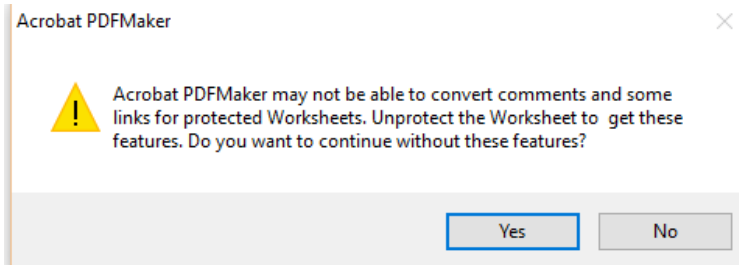
Note: If no prompt appears, the LEA is not required to supply a description.

Note: It may be necessary to adjust the row height to display the entire prompt.

3. When the 'Data Input' and 'Narrative Responses' worksheets are completed select the 'Template' tab and check that the narrative responses are displaying in rows 12, 14, and 17, as applicable. It may be necessary to adjust the row height to display the entire prompt. After ensuring that the narrative responses are displaying properly the information contained in the in the 'Template' tab is ready to be shared with parents and stakeholders. Select the 'Template' tab in the Excel document and click on File>Save as Adobe PDF.
4. In dialogue box, ensure the following:
 - a. Conversion Range: select 'Sheet(s)'
 - b. "Template" is listed on the right side, under list titled 'Sheets in PDF'
 - c. Conversion Options: select 'Actual Size'

Click on 'Convert to PDF'.

5. Another dialogue box will appear (shown below):



Select 'Yes'.

6. Your default Adobe reader will open displaying the new document. Go to File>Save As. Save the document as you see fit (on a local drive, network drive, etc.). This .pdf is the document required to be attached as a cover to the LCAP, submitted, reviewed and approved with the LCAP, and posted on the LEAs internet web page with the LCAP.

Prepared by the California Department of Education, January 2019