

Santa Clara County  Office of Education

LCAP Training – Basic Aid Districts

March 8, 2016

## LCAP – Agenda for Budget

- State Aid for Basic Aid districts
- Budget Process
- LCAP reminders for business
- Sharing of knowledge

**CALIFORNIA DEPARTMENT OF EDUCATION**  
**Local Control Funding Formula Funding Snapshot**  
**Original Source Data from the P-1 Certified Funding Exhibits**  
**(As of the 2015-16 First Principal Apportionment)**

Local Educational Agency	Total Supplemental & Concentration Funding at Target	Net State Aid Obj 8011	Additional SA for MSA Guarantee Obj 8011	Education Protection Account Entitlement Obj 8012	Total State Received	Difference
Campbell Union	1,309,752	2,118,907	5,284,492	140,638	7,544,037	6,234,285 *CHARTERS
Campbell Union High	3,438,160	-	3,827,724	1,499,062	5,326,786	1,888,626
Fremont Union High	3,476,875	-	1,455,766	2,095,780	3,551,546	74,671
Lakeside Joint Elementary	28,962	-	133,641	17,680	151,321	122,359
Loma Prieta Joint Union Elementary	44,705	-	209,738	95,656	305,394	260,689
Los Altos Elementary	966,564	-	654,207	912,734	1,566,941	600,377
Los Gatos Union Elementary	275,630	-	121,495	650,662	772,157	496,527
Los Gatos-Saratoga Joint Union High	179,427	-	150,691	637,096	787,787	608,360
Mountain View Whisman	3,671,055	573,245	3,141,212	991,588	4,706,045	1,034,990
Mountain View-Los Altos Union High	1,576,882	-	2,979,534	785,492	3,765,026	2,188,144
Palo Alto Unified	3,083,342	-	2,560,485	2,416,228	4,976,713	1,893,371
Santa Clara Unified	12,797,228	-	9,818,349	2,975,200	12,793,549	(3,679)
Saratoga Union Elementary	220,963	-	324,666	408,434	733,100	512,137
Sunnyvale	5,684,614	-	2,907,954	1,304,288	4,212,242	(1,472,372)

# Sample LCAP Supplemental/Concentration Expenditures Budget Tracked by Goal

J13680

Financial Summary Report

FAR300 L.00.04 03/07/16 08:42 PAGE 0

07/01/2015 - 01/31/2016

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Account classifications selected							Field ranges selected		
Fnd	Resc	Y	Objt	SO	Goal	Func	Ste	FI	RANGE
1.	???	???	??	???	???	1592	???	???	
2.	-	-	-	-	-	-	-		
3.	-	-	-	-	-	-	-		
4.	-	-	-	-	-	-	-		
5.	-	-	-	-	-	-	-		
6.	-	-	-	-	-	-	-		
7.	-	-	-	-	-	-	-		
8.	-	-	-	-	-	-	-		
9.	-	-	-	-	-	-	-		
10.	-	-	-	-	-	-	-		

Primary sort/rollup levels: FD RE

Income summary level: 4

Expense summary level: 4

Data source: GLSTEM Standard Extract

Report template: /var/opt/qss/sc/data/CTFAR300: 10/24/2013 11:22:18

Budget type: W Working

Include budget transfers: U

GL Transactions: A Approved Only

Exclude Pre-encumbrances: N

Use Reference Values: N

Restricted Fld Nbr: 02 Resource

Separation Option: No Separation of Restricted and UnRestricted

Extraction Type: Restricted and UnRestricted

Report prepared: 03/07/2016 08:42:35

# Sample LCAP Supplemental/Concentration Expenditures Budget Tracked by Goal

J13680		Financial Summary Report		FAR300	L.00.04 03/07/16 08:42 PAGE		1
07/01/2015 - 01/31/2016							
Fund :010		GENERAL FUND		Resource:0000			
Object	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	Used	
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Current year revenue							
8011 REV LIMIT STATE AID-CURR YEAR	7,059,165.00	0.00	0.00	0.00	7,059,165.00	0.0	
TOTAL Current year revenue	7,059,165.00	0.00	0.00	0.00	7,059,165.00		
*TOTAL Beginning balance + Revenue	7,059,165.00	0.00	0.00				*
Expense							
1110 TEACHERS	1,024,559.00	479,361.55	479,361.55	0.00	545,197.45	46.8	
1120 SUMMER/HOURLY TEACHERS	70,177.00	22,773.50	22,773.50	0.00	47,403.50	32.5	
1130 SPECIAL TEACHERS	97,115.00	47,611.50	47,611.50	0.00	49,503.50	49.0	
1150 SUBSTITUTE TEACHER	51,700.00	23,962.50	23,962.50	0.00	27,737.50	46.3	
1250 COUNSELOR	213,437.00	104,695.50	104,695.50	0.00	108,741.50	49.1	
1310 PRINCIPAL	144,980.00	169,144.20	169,144.20	0.00	24,164.20	116.7	
1320 ASSISTANT PRINCIPAL	180,079.00	108,696.70	108,696.70	0.00	71,382.30	60.4	
1330 DIRECTOR INSTRUCTION	120,867.00	70,505.37	70,505.37	0.00	50,361.63	58.3	
1910 CONSULTANT/DIST EMPLOYEE	9,250.00	68,466.00	68,466.00	0.00	59,216.00	740.2	
1940 PROGRAM SPECIALIST	881,785.00	423,831.91	423,831.91	0.00	457,953.09	48.1	
1950 OTHER CONSULT/RS STAFF	1,600.00	0.00	0.00	0.00	1,600.00	0.0	
2110 INSTRUCTIONAL AIDES	528,954.00	275,499.92	275,499.92	0.00	253,454.08	52.1	
2224 NON-REG MAIN/OPER STAFF	265.00	274.56	274.56	0.00	9.56	103.6	
2360 DIRECTOR	74,913.00	43,553.44	43,553.44	0.00	31,359.56	58.1	
2410 REG CLERICAL	204,497.00	117,865.88	117,865.88	0.00	86,631.12	57.6	
2430 OFFICE AIDES	900.00	0.00	0.00	0.00	900.00	0.0	
2450 NON-REG CLERICAL	0.00	1,717.23	1,717.23	0.00	1,717.23	N/A	
2460 SUB CLERICAL	1,900.00	371.50	371.50	0.00	1,528.50	19.6	
2910 NOON DUTY & HEALTH AIDE	10,500.00	2,550.89	2,550.89	0.00	7,949.11	24.3	
2920 CONSULTANT EMPLOYEE	1,500.00	25,387.76	25,387.76	0.00	23,887.76	1692.5	
2955 SUB OTHER CLASSIFIED	0.00	0.00	0.00	0.00	0.00	N/A	
3101 STRS CERTIFICATED	297,376.00	161,406.94	161,406.94	0.00	135,969.06	54.3	
3201 PERS CERTIFICATED	0.00	47.38	47.38	0.00	47.38	N/A	
3202 PERS CLASSIFIED	95,630.00	52,168.59	52,168.59	0.00	43,461.41	54.6	
3212 EMPC PERS CLASSIFIED	49,467.00	930.46	930.46	0.00	48,536.54	1.9	
3311 OASDI CERTIFICATED	0.00	105.07	105.07	0.00	105.07	N/A	
3312 OASDI CLASSIFIED	50,928.00	26,715.73	26,715.73	0.00	24,212.27	52.5	
3321 MEDICARE CERTIFICATED	40,972.00	20,695.96	20,695.96	0.00	20,276.04	50.5	
3322 MEDICARE CLASSIFIED	12,713.00	6,458.15	6,458.15	0.00	6,254.85	50.8	
3401 HEALTH & WELFARE CERTIFICATED	556,015.00	309,270.52	309,270.52	0.00	246,744.48	55.6	
3402 HEALTH & WELFARE CLASSIFIED	239,106.00	134,065.69	134,065.69	0.00	105,040.31	56.1	
3501 UNEMPLOYMENT - CERTIFICATED	1,478.00	748.93	748.93	0.00	729.07	50.7	
3502 UNEMPLOYMENT - CLASSIFIED	531.00	222.67	222.67	0.00	308.33	41.9	
3601 WORKERS COMP - CERTIFICATED	48,062.00	26,218.22	26,218.22	0.00	21,843.78	54.6	
3602 WORKERS COMP - CLASSIFIED	14,577.00	7,799.99	7,799.99	0.00	6,777.01	53.5	
4310 INSTRUCTIONAL SUPPLIES CLASSRM	595,471.48	174,303.81	174,303.81	65,331.98	355,835.69	40.2	
4312 COMPUTER SOFTWARE	268,662.00	163,354.60	163,354.60	489.00	104,818.40	61.0	

# LCAP: Budget Considerations

## Section 1 - LCAP

1. Provide a description of the funding funding source (LCFF base, LCFF supplemental/concentration, Title I, etc). Expenditures are budgeted using SACS coding. **At a minimum include: Fund, Resource, Object Code.** Object code can include a range. Example for salaries and benefits: 01-0000-1xxx & 01-0000-31xx.

## Section 2 - Annual Update

1. Copy 2015-16 Goals, Actions and Budgeted Expenditures for Planned Actions/Services column. It should be an exact copy of the 2015-16 LCAP Goals/Actions/Expenditures.
2. Record estimated Actual Annual Expenditures in the Actual Actions/Services column. Remember to include at a minimum Fund, Resource, and Object Code that was expensed.

## LCAP: Budget Considerations

### Section 3 - MPP

1. Estimated Supplemental and Concentration funding in Section 3A is a calculation that uses the estimated prior year supplemental and concentration spent (item 2 on the FCMAT MPP tab). This should reflect the estimated amount of supplemental and concentration dollars recorded in the LCAP Annual Update. The current year LCAP estimated supplemental and concentration funding is on MPP tab item 5. Provide a description how the district is spending these funds.
2. In Section 3A, if the district has less than 55% unduplicated pupils and the supplemental and concentration funding is being used on a district-wide basis, a description of how the services provided are the most effective use of the funds **must be provided**.
3. In Section 3B, record the MPP that is found on item 7 on the FCMAT calculator MPP tab, and provide **a description of how the MPP is being met** for unduplicated pupils as compared to all pupils. The description can either be quantitative and/or qualitative.