# COE LCFF Budget Overview for Parents Data Entry Instructions

These instructions are for the completion of the County Office of Education (COE) Local Control Funding Formula (LCFF) Budget Overview for Parents.

Notice that there are six tabs along the bottom of the workbook titled: ‘Title Page’, ‘Instructions’, ‘Data Input’, ‘Narrative Responses’, ‘Template’, and 'Accessibility'. The COE will enter its data in the ‘Data Input’ tab and then respond to the available prompts in the ‘Narrative Responses’ tab; please note that certain prompts in the 'Narrative Responses' tab are conditional. This information will automatically populate the ‘Template’ pages of the Budget Overview for Parents with the information. The tabs ‘Title Page’, ‘Instructions’, ‘Data Input’, and ‘Narrative Responses’ are “inward facing” and are intended for use by COE personnel. The information contained in the ‘Template’ tab will be “outward facing”, or the information that will be available to the COE’s parents and educational partners.

To start, ensure that you are on the ‘Data Input’ worksheet by clicking on the ‘Data Input’ in the lower left-hand side. Complete the 'Data Input' worksheet prior to completing the 'Narrative Responses' worksheet.

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

## Data Input Tab Instructions

**COE Information (rows 2-4):** The COE must enter the COE name, county district school (CDS) code (14 digits), and COE contact information (name, phone number and email address) in the corresponding blue boxes.

**Coming LCAP Year (row 5):** 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 6):** 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 School Year

All amounts should be entered in the gray boxes adjacent to the corresponding amount title. The coming school year (as indicated in row 5) means the fiscal year for which an LCAP is adopted or updated by July 1.

• **Total LCFF funds (row 9):** This amount is the total amount of LCFF funding (including supplemental & concentration grants) the COE estimates it will receive pursuant to California Education Code (EC) Section 2574, as applicable for the coming school 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 County Operations Grant (row 10):** This amount is the total amount of LCFF County Operations Grant, estimated pursuant to *EC* section 2574(a), as applicable for the coming school year.

• **LCFF Alternative Education Grant (row 11):** This amount is the total amount of LCFF Alternative Education Grant, including supplemental and concentration grants, estimated pursuant to *EC* section 2574(c), as applicable for the coming school year.

• **LCFF supplemental & concentration grants (row 12):** This amount is the estimated total amount of LCFF supplemental and concentration grants based on 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, as applicable for the coming school year. Note: this amount is already included in the LCFF Alternative Education Grant (row 11) and is reported here as a sub-category.

• **All other state funds (row 15):** This amount is the total amount of other state funds (do not include LCFF funds) the COE estimates it will receive. This amount is the amount indicated in the SACS Budget Fund 01, Column F, row A.3 (Other State Revenue).

• **Student Support and Enrichment Block Grant (row 16):** This amount is the total amount of Student Support and Enrichment Block Grant the COE estimates it will receive pursuant to *EC* section 2575.5. Note: this amount is already included in All Other State funds (row 15) and is reported here as a sub-category.

• **All local funds (row 18):** This amount is the total amount of local funds and entitlements the COE estimates it will receive. This amount is the amount indicated in the SACS Budget Fund 01, Column F, row A.4 (Other Local Revenue).

• **All federal funds (row 19):** This amount is the total amount of federal funds (including all Every Student Succeeds Act Title funds) the COE estimates it will receive. This amount is the amount indicated in the SACS Budget Fund 01, Column F, row A.2 (Federal Revenue).

The total of the **Projected General Fund Revenue** (row 20) 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 School Year

• **Total Budgeted General Fund Expenditures (row 22):** This amount is the COE’s total budgeted General Fund expenditures for the coming school 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 COE 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/).

• **Total Budgeted General Fund Expenditures using LCFF Alternative Education Grant (row 23):** This amount is the total budgeted general fund expenditures using LCFF Alternative Education Grant funds pursuant to *EC* Section 2574(c) for the coming school year as included in the SACS Budget Fund Form 01, column F, Row B.9 (Total Expenditures).

• **Total Budgeted General Fund Expenditures using Student Support and Enrichment Block Grant (row 24):** This amount is the total budgeted general fund expenditures using Student Support and Enrichment Block Grant pursuant to *EC* Section 2575.5 for the coming school year as included in the SACS Budget Fund Form 01, column F, Row B.9 (Total Expenditures).

• **Total Budgeted Expenditures in the LCAP (row 25):** This is the total amount of budgeted expenditures for the planned actions to meet the goals included in the LCAP for the coming school year.

• **Budgeted Expenditures in the LCAP using Alternative Education Grant (row 26):** This amount is the total budgeted expenditures corresponding to the amount of Alternative Education Grant pursuant to *EC* Section 2574(c) for the planned actions to meet the goals included in the LCAP for the coming school year.

• **Budgeted Expenditures in the LCAP using Student Support and Enrichment Block Grant (row 27):** This amount is the total budgeted expenditures using Student Support and Enrichment Block Grant pursuant to *EC* Section 2575.5 for the planned actions to meet the goals included in the LCAP for the coming school year.

• **Total Budgeted Expenditures for High Needs Students in the LCAP (row 29):** This is the total amount of the LCFF funds budgeted to implement 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 School Year

• **Total Budgeted Expenditures for High Needs Students in the LCAP (row 32):** This is the total amount of the LCFF funds budgeted to implement 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 school year.

• **Actual Expenditures for High Needs Students in the LCAP (row 33):** This is the total of the estimated actual expenditures of LCFF funds to implement 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 COE'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 Other LCFF Funds (row 3):** Briefly describe the LCFF funds received by the county office that are not attributed to the County Operations Grant and the Alternative Education Grant.

• **Brief description for General Fund Expenditures (row 4):** Briefly describe any uses of the General Fund Budget Expenditures for the current school year that are not included in the Local Control and Accountability Plan.

• **Brief Description for Alternative Education Grant (row 5):** Briefly describe any of the uses of the Alternative Education Grant for the current school year not included in the LCAP.

**Note:** If no prompt appears, the COE 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 Student Support and Enrichment Block Grant (row 6):** Briefly describe any of the uses of the Student Support and Enrichment Block Grant for the current school year not included in the LCAP.

**Note:** If no prompt appears, the COE 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 High Needs Students (row 7):** If the amount on line 25 ('Data Input' tab) is less than the amount on line 11 ('Data Input' tab), a prompt will appear and the COE must provide a brief description of the additional actions it is taking to meet its requirement to increase or improve services for high needs students.

**Note:** If no prompt appears, the COE 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 8):** If the amount in line 28 ('Data Input' tab) is greater than the amount in line 29 ('Data Input' tab), a prompt will appear and the COE 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 COE is not required to supply a description.

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

California Department of Education

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