Local Control Funding Formula (LCFF) Budget Overview for Parents Template

Developed by the California Department of Education, March 2021

LCFF Budget Overview for Parents Data Entry Instructions

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

Notice that there are five tabs along the bottom of the workbook titled: ‘Title Page’, ‘Instructions’, ‘Data Input’, ‘Narrative Responses’, and ‘Template’. The local educational agency (LEA) 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 LEA personnel. 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. To start, ensure that you are on the ‘Data Input’ worksheet by clicking on the ‘Data Input’ 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 2-4)

The LEA must enter the LEA name, county district school (CDS) code (14 digits), and LEA contact information (name, phone number and email address) in the corresponding blue boxes.

For the 2021–22 Budget Overview for Parents, the dates for the Coming School Year (2021–22) and the Current School Year (2020–21) have been prepopulated.

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 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 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 supplemental & concentration grants (row 10):** 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 school year.

•All other state funds (row 12): This amount is the total amount of other state funds (do not include including LCFF funds) the LEA estimates it will receive.

•All local funds (row 13): This amount is the total amount of local funds and entitlements the LEA estimates it will receive.

• All federal funds (row 14): 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 Projected 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 School Year

• Total Budgeted General Fund Expenditures (row 17): This amount is the LEA'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 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 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 19): This is the total amount of the budgeted expenditures, from all fund sources, associated with the actions 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 Learning Continuity and Attendance Plan (Learning Continuity Plan) (row 22): This amount is the total of the budgeted expenditures, from all fund sources, for the planned actions included in the Learning Continuity Plan 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 Learning Continuity Plan (row 23): This is the total of the estimated actual expenditures, from all fund sources, for the actions included in the Learning Continuity Plan 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 Learning Continuity Plan.

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 3):** Briefly describe any 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 High Needs Students (row 4):** If the amount on line 19 ('Data Input' tab) is less than the amount on line 10 ('Data Input' tab), a prompt will appear and the LEA 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 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 5):** If the amount in line 22 ('Data Input' tab) is greater than the amount in line 23 ('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.

LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) name:	Para Los Ninos Evelyn Thurman Gratts Primary
CDS code:	19 64733 0122630
LEA contact information:	Lorena Rodriguez, lrodriguez@paralosninos.org, 213-481-3200
Coming School Year:	2021 – 22
Current School Year:	2020 – 21

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

Projected General Fund Revenue for the 2021 – 22 School Year	**Amount**
Total LCFF funds	$ 3,217,226
LCFF supplemental & concentration grants	$ 895,610
All other state funds	$ 1,192,540
All local funds	$ 30,367
All federal funds	$ 1,017,503
Total Projected Revenue	$ 5,457,636

Total Budgeted Expenditures for the 2021 – 22 School Year	**Amount**
Total Budgeted General Fund Expenditures	$ 5,570,295
Total Budgeted Expenditures in the LCAP	$ 5,325,640
Total Budgeted Expenditures for High Needs Students in the LCAP	$ 1,511,465
Expenditures not in the LCAP	$ 244,655

Expenditures for High Needs Students in the 2020 – 21 School Year	**Amount**
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	$ 335,207
Actual Expenditures for High Needs Students in Learning Continuity Plan	$ 333,207

LCFF Budget Overview for Parents Narrative Responses Sheet

Required Prompt(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	Internet service, auditor fees, legal costs, capital outlay, and non-capitalized equipment.
A prompt may display based on information provided in the Data Input tab.	[Respond to the prompt here; if there is no prompt a response is not required.]
The total actual expenditures for actions and services to increase or improve services for high needs students in 2020 – 21 is less than the total budgeted expenditures for those planned actions and services. Briefly describe how this difference impacted the actions and services and the overall increased or improved services for high needs students in 2020 – 21.	[Respond to the prompt here; if there is no prompt a response is not required.]

LCFF Budget Overview for Parents Template

Local Educational Agency (LEA) Name: Para Los Ninos Evelyn Thurman Gratts Primary

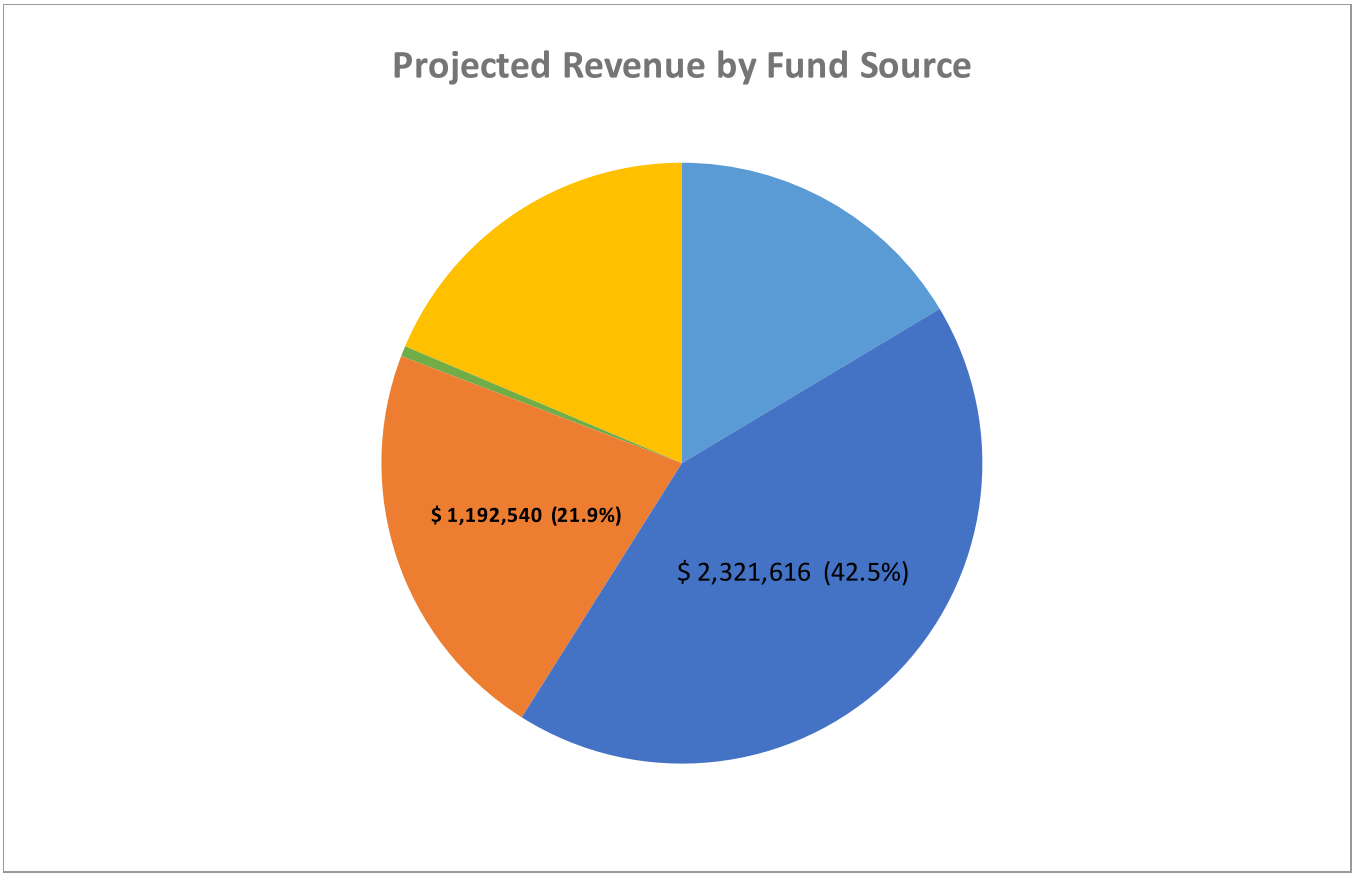
CDS Code: 19 64733 0122630

School Year: 2021 – 22

LEA contact information: Lorena Rodriguez, lrodriguez@paralosninos.org, 213-481-3200

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

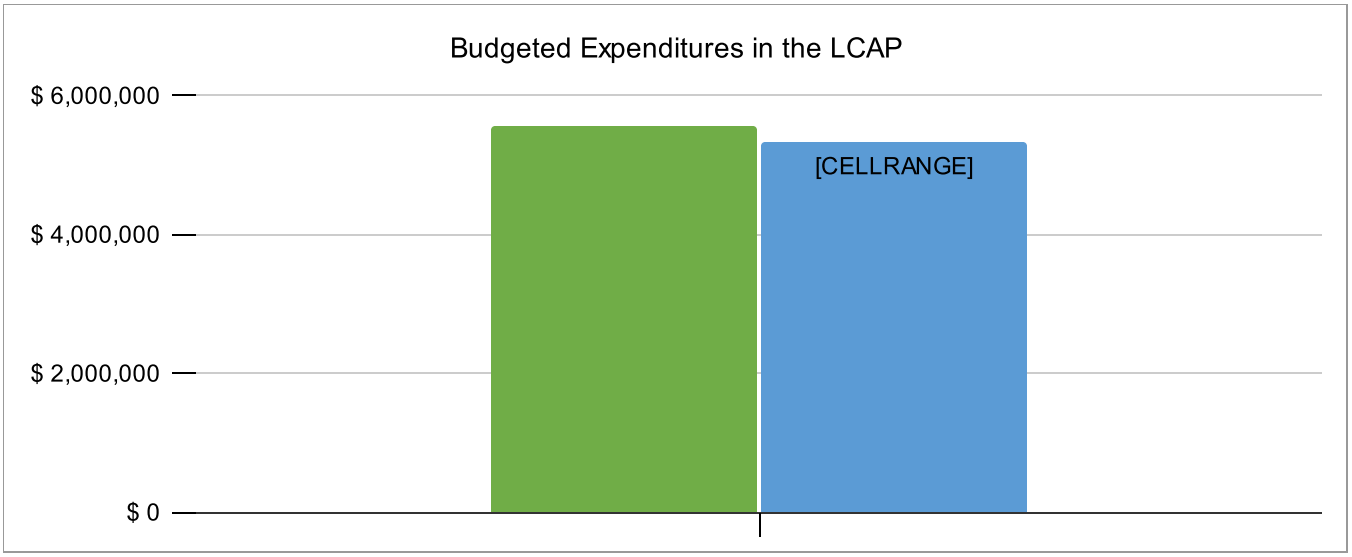
Budget Overview for the 2021 – 22 School Year



This chart shows the total general purpose revenue Para Los Ninos Evelyn Thurman Gratts Primary expects to receive in the coming year from all sources.

The total revenue projected for Para Los Ninos Evelyn Thurman Gratts Primary is $5,457,636.00, of which $3,217,226.00 is Local Control Funding Formula (LCFF), $1,192,540.00 is other state funds, $30,367.00 is local funds, and $1,017,503.00 is federal funds. Of the $3,217,226.00 in LCFF Funds, $895,610.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Para Los Ninos Evelyn Thurman Gratts Primary plans to spend for 2021 – 22. It shows how much of the total is tied to planned actions and services in the LCAP.

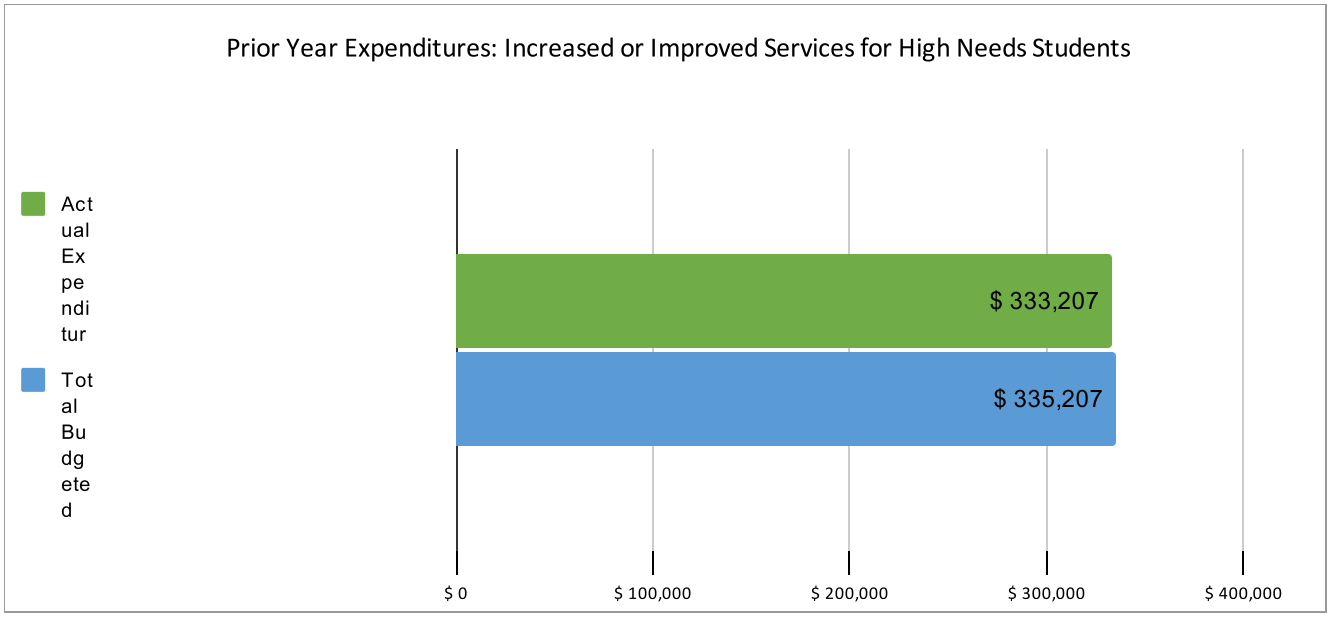
Para Los Ninos Evelyn Thurman Gratts Primary plans to spend $5,570,295.00 for the 2021 – 22 school year. Of that amount, $5,325,640.00 is tied to actions/services in the LCAP and $244,655.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Internet service, auditor fees, legal costs, capital outlay, and non-capitalized equipment.

Increased or Improved Services for High Needs Students in the LCAP for the 2021 – 22 School Year

In 2021 – 22, Para Los Ninos Evelyn Thurman Gratts Primary is projecting it will receive $895,610.00 based on the enrollment of foster youth, English learner, and low-income students. Para Los Ninos Evelyn Thurman Gratts Primary must describe how it intends to increase or improve services for high needs students in the LCAP. Para Los Ninos Evelyn Thurman Gratts Primary plans to spend $1,511,465.00 towards meeting this requirement, as described in the LCAP.

Update on Increased or Improved Services for High Needs Students in 2020 – 21



This chart compares what Para Los Ninos Evelyn Thurman Gratts Primary budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Para Los Ninos Evelyn Thurman Gratts Primary estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020 – 21, Para Los Ninos Evelyn Thurman Gratts Primary's Learning Continuity Plan budgeted $335,207.00 for planned actions to increase or improve services for high needs students. Para Los Ninos Evelyn Thurman Gratts Primary actually spent $333,207.00 for actions to increase or improve services for high needs students in 2020 – 21. The difference between the budgeted and actual expenditures of $2,000.00 had the following impact on Para Los Ninos Evelyn Thurman Gratts Primary's ability to increase or improve services for high needs students:

[Respond to the prompt here; if there is no prompt a response is not required.]