

A stylized, colorful illustration of a landscape. The foreground features rolling green hills with dark brown soil patches. On the left, there is a green tree, a purple flower, and an orange flower. A small red bird is flying in the sky above the tree. The background consists of light blue and white wavy bands representing a sky or water.

LCAP Annual Update & Estimated Expenditures

*Marin County Office of Education
March 23, 2015*

LCAP Annual Update - Agenda

- *Introductions*
- *Connector*
- *Process - Annual Update comes first!*
- *Expenditures - one-on-one association with actions*
- *Professional Learning Community - hands-on work*

Introductions

- *Kate Lane, Senior Director Business Services, MCOE*
- *Keith Ricci, Accountant, Business Services, MCOE*
- *Chris Spores, Director Education Services, MCOE*
- *Laura Trahan, Coordinator, Education Services, MCOE*

LCAP Annual Update - Connector



A stylized landscape illustration. The foreground features rolling green hills in various shades of green. On the left, a tree with a dark brown trunk and several rounded, overlapping leaves in shades of purple and pink stands on a small hill. The background consists of layered, wavy bands of light blue and white, suggesting a sky or distant hills. The overall style is clean and modern with a textured, paper-like appearance.

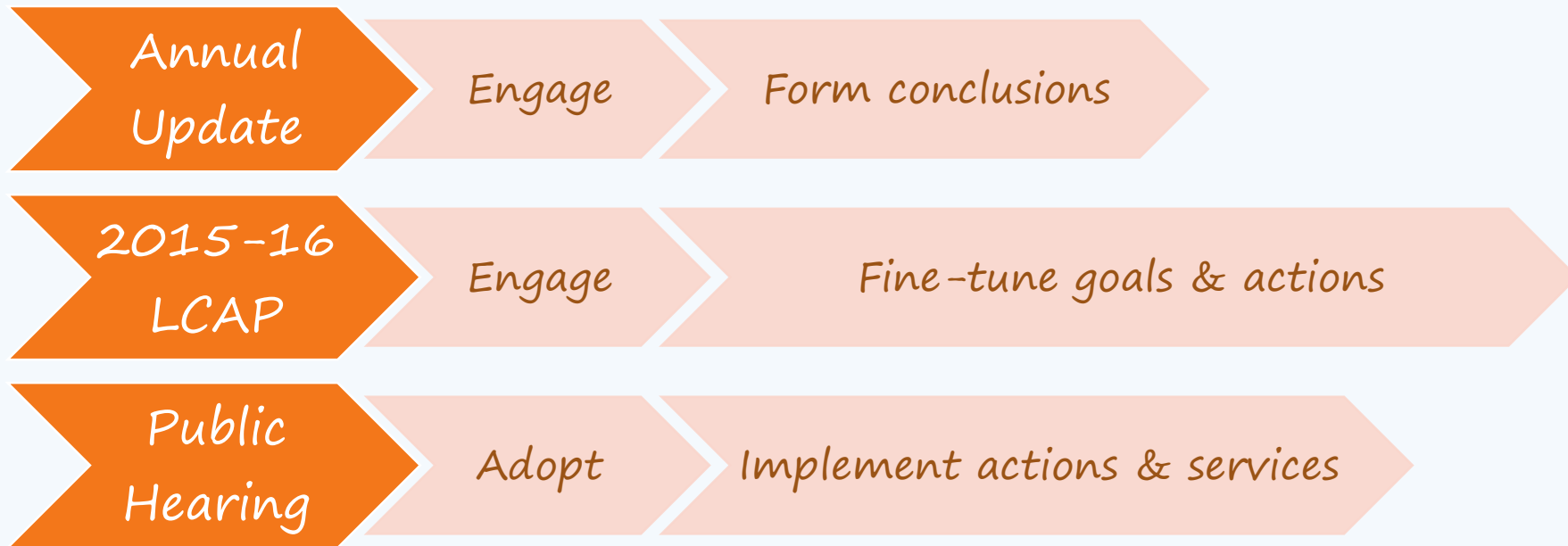
LCAP Annual Update

LCAP Annual Update

- The preparation of the 2015-16 LCAP begins with the Annual Update
- The new template is organized to show
 1. Stakeholder Engagement (2015-16 LCAP and the Annual Update)
 2. 2015-16 LCAP Goals, Actions and Services for 3 year term
Annual Update – review of 2014-15 LCAP Goals, Actions & Services including estimated expenditures
 3. a) Supplemental & Concentration Funds, and b) the MPP

LCAP Annual Update

- The idea that you should start with the Annual Update is therefore not intuitive within the template flow



LCAP Annual Update

- The Annual Update section should be populated with the goals, actions & services exactly as they were written for the 2014-15 LCAP for the 2014-15 year alone.
- The expenditures associated with each action should be updated to reflect the “estimated actuals” for 2014-15

LCAP Annual Update **TEMPLATE**

Complete a copy of this table for each of the LEA's goals in the prior year LCAP. Duplicate and expand the fields as necessary.

Original GOAL from prior year LCAP:				Related State and/or Local Priorities: 1__ 2__ 3__ 4__ 5__ 6__ 7__ 8__ COE only: 9__ 10__ Local : Specify _____
Goal Applies to:	Schools: _____	Applicable Pupil Subgroups: _____		
Expected Annual Measurable Outcomes:			Actual Annual Measurable Outcomes:	
LCAP Year: xxxx-xx				
Planned Actions/Services			Actual Actions/Services	
		Budgeted Expenditures	Estimated Actual Annual Expenditures	
Scope of service:			Scope of service:	
__ ALL			__ ALL	
OR: __ Low Income pupils __ English Learners __ Foster Youth __ Redesignated fluent English proficient __ Other Subgroups:(Specify) _____			OR: __ Low Income pupils __ English Learners __ Foster Youth __ Redesignated fluent English proficient __ Other Subgroups:(Specify) _____	

LCAP Annual Update **TEMPLATE**

Scope of service:		Scope of service:	
<input type="checkbox"/> ALL		<input type="checkbox"/> ALL	
OR: <input type="checkbox"/> Low Income pupils <input type="checkbox"/> English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> Redesignated fluent English proficient <input type="checkbox"/> Other Subgroups:(Specify)_____		OR: <input type="checkbox"/> Low Income pupils <input type="checkbox"/> English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> Redesignated fluent English proficient <input type="checkbox"/> Other Subgroups:(Specify)_____	
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?			

Complete a copy of this table for each of the LEA's goals in the prior year LCAP. Duplicate and expand the fields as necessary.

LCAP Annual Update

- Use the final box of the Annual Update to describe what changes you will make to the 2015-16 LCAP

What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?

For example – this goal will be combined with goal x in the 2015-16 LCAP. All actions from both 2014-15 goals will be carried forward to the 2015-16 LCAP.

LCAP Annual Update – Goal Review & Assessment

Goal

- Review applicability of LCAP goals

Metric

- Review progress toward LCAP goals

Actions

- Assess effectiveness of specific actions

Revise

- Modify actions as a result of the review



LCAP Annual Update

Estimated Actual Expenditures

Annual Update – Estimated Actual Expenditures

- What method did you use to determine the expenditures listed in the 2014-15 LCAP?
- Need expenditures at the Action/Service level
- Will you need to refine your process to facilitate this review?

Annual Update – Estimated Actual Expenditures

- Expenditures must be classified in accordance with the California School Accounting Manual
- All school districts use the same account code structure consisting of these elements:
- Fund, Resource, Year, Object, Goal & Function
- Our structure also has three locally defined elements:
- School, DD1, & DD2

Annual Update – Estimated Actual Expenditures

- Fund – The General Fund is used for the district's operating costs
- Resource – describes the source of funding
- Year – optional to segregate grant funding
- Object – natural classification i.e. salaries, books
- Goal – describes the student population being served
- Function – describes the type of activity i.e. instruction
- School, DD1, & DD2 are optional codes to provide greater detail and specificity

Annual Update – Estimated Actual Expenditures

RESOURCE

- 0000 – 1999 Unrestricted Resources
 - 0000 Unrestricted (LCFF)
 - 1100 Lottery unrestricted
 - 1400 Education Protection Account (EPA)
- 2000 – 9999 Restricted Resources
 - 2xxx Restricted LCFF Resources
- 3000 – 5999 Restricted Federal Resources
 - 3010 Title I
 - 3310 Special Education

Annual Update – Estimated Actual Expenditures

RESOURCE, continued

- 6000 – 7999 Restricted State Resources
 - 6300 Lottery restricted
 - 6500 Special Education AB602
- 8000 – 9999 Restricted Local Resources
 - 9040 Restricted Parcel Taxes
- These are just a few examples of available resources – ask your CBO for a full listing if you need additional detail

Annual Update – Estimated Actual Expenditures

OBJECT

- 1xxx – Certificated Salaries
 - 1100 Teachers
 - 1200 Counselors
 - 1300 Administrators
- 2xxx – Classified Salaries
 - 2100 Instructional Aides
 - 2200 Support salaries
 - 2300 Administrators
 - 2400 Clerical/Office
- 3xxx – Benefits
- 4xxx – Books
 - 4100 Textbooks
 - 4200 Reference materials
 - 4300 Supplies & materials
- 5xxx – Services & Other
 - 5200 – Travel
 - 5500 – Utilities
 - 5600 – Repairs, Rentals & Leases
 - 5800 – Professional services
- 6xxx – Capital Outlay

Annual Update – Estimated Actual Expenditures

GOAL

- 1000-3999 General Education K-12
 - 1110 Regular Education, K-12
 - 1130-1999 Locally defined K-12
 - 3550 Community Day Schools
 - 3700 Specialized Secondary Schools
 - 3800 Vocational Education
- 1511 English Learners
- 1512 Low Income
- 1513 Foster Youth
- 1514 EL/Low Income
- 4000 – 4749 – Adult Education
- 4750 – 4799 – Supplemental Education, K-12
 - 4760 Bilingual
 - 4850 Migrant

Annual Update – Estimated Actual Expenditures

GOAL – continued

- 5xxx Special Education
 - 5001 Undefined
 - 5730 Pre-school
 - 5750 Severely Disabled Ages 5-22
 - 5770 Nonseverely Disabled Ages 5-22
- 6000 – Regional Occupational Center (ROC/P)
- 8100 – Community Services
- 8500 – Child Care Services

Annual Update – Estimated Actual Expenditures

FUNCTION

- 1xxx – Instruction
- 2xxx – Instruction Related Services
- 3xxx – Pupil Services
- 4xxx – Ancillary Services
- 5xxx – Community Services
- 6xxx – Enterprise
- 7xxx – General Administration
- 8xxx – Plant Services
- 9xxx – Other Outgo

Annual Update – Estimated Actual Expenditures

- Using the CSAM to describe the expenditures provides multiple ways in which you can tie the LCAP to the Budget
- For example in listing the expenditures associated with a goal to maintain school facilities you might describe Plant Services thereby referencing the function

Annual Update – Estimated Actual Expenditures

- We created local codes for the various pupil populations used for the LCFF unduplicated count
- You might consider using these codes to identify services for this target population
- Goal codes can be used in combination with different resource codes so you can see ALL the services being provided this population no matter the source of funding

Annual Update – Estimated Actual Expenditures

- The DD1 and DD2 codes may prove useful in tracking expenditures for individual actions – depending on the level of specificity provided in your LCAP
- Just as you are working through the LCAP from overarching goal to specific actions towards that goal you may want to approach coding the budget to align with the LCAP from the same perspective
- Time spent designing the account code structure will serve you well in the future as it will give you the ability to monitor activities from a cost viewpoint with ease

Annual Update – Estimated Actual Expenditures

- You only need to add coding where expenditures are not easily identifiable in the budget – for example if you have added a professional development action that involves hiring an outside consultant, the cost will be embedded in object 5800 – Professional Services, and likely coded to goal 1010 – General Education, function 1110 – Instruction
- This account code combination will likely have a multitude of transactions and an additional element will therefore save you time as you monitor costs, prepare the next annual update, and go through audit.

Annual Update – Estimated Actual Expenditures

- Account code combinations are not easily undone once in your system and a cautious approach allowing time to think through is recommended
- We do not normally advocate the use of subsidiary ledgers but this may be an appropriate application – especially as we think through a re-design of our account coding.

Annual Update – Estimated Actual Expenditures

- Many of our districts maintain a multi-year budget in excel
- Some of these spreadsheets go down to line item detail which lends very easily to adding an LCAP field
- The following example is drawn from such a spreadsheet

Annual Update – Estimated Actual Expenditures

Provides funding source

Subsidiary ledger ties LCAP to Budget

LCAP GOAL	Expenditure category/ LCAP Action	2014-15	Int/Misc	Federal	State	Parcel	Fndtn	Total
			Pass-thru					
			LCFF					
	Certificated	322,071	193,710	2,790	-	125,571	-	322,071
1	Professional Development - subs	1,440	-	1,440				1,440
2	Teacher Assignments	248,538	122,967	-	-	125,571	-	248,538
2	School Site Administration	68,539	68,539					68,539
5	CELDT Administration	1,350		1,350				1,350
other	Other substitute teachers	2,204	2,204					2,204
	<i>Proof total</i>	322,071	193,710	2,790	-	125,571	-	322,071
	Classified	144,663	97,072	13,701	-	-	33,889	144,662
2	School Site Administration	57,106	57,106					57,106
2	Instructional Support	10,827	346					11,173
Other	Yard Duty	3,220		3,220				3,220
2	Enrichment programs	25,103					25,103	25,103
4	Learning Center instructional aide	9,670	9,670					9,670
7	Spanish translation services	8,787					8,787	8,787
9	Custodian	28,860	28,860					28,860
Other	Substitutes	1,000	1,000					1,000
	<i>Proof total</i>	144,662	97,072	13,701	-	-	33,889	144,662

And CSAM 'Object' code classification

Annual Update – Estimated Actual Expenditures

- Consider aligning the LCAP and Budget updates at First and Second Interim and Estimated Actuals
- These activities would provide the data needed to engage with stakeholders
- Update your listing with Actual expenditures in preparation for the annual audit

Your LCAP Support Team Contact Information

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Thank you for participating in our training. We welcome any feedback and suggestions. Please feel free to send your thoughts!

Thank You!