

| <b>LCAP Template Wording</b>   | <b>Paraphrased</b>  | <b>Key Points</b>   |
|--|---|---|
| <p>3.C<br/>                     Describe the LEA's increase in funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5)....</p>  | <p>Describe how much in additional funds (above base funds) the LEA generates based on its population of low income, foster youth, and EL pupils.</p>   | <p>"Increase" is the amount generated over base funds, not the amount over prior year.</p> <p>A revenue estimate</p> <ul style="list-style-type: none"> <li>• Only for LCAP year</li> <li>• Only related to LCFF funds</li> <li>• When Target is reached, it is Supplemental &amp; Concentration</li> <li>• During phase-in, as a proxy for S&amp;C, uses prior year spending above base on these pupils (must be ≥ 12-13 EIA expenditures) plus a portion (Gap %) of the balance to Target S&amp;C</li> </ul> <p>Be thoughtful about estimate of prior year spending. What is the LEA's story?</p> <ul style="list-style-type: none"> <li>• Ramping up programs vs. already operating robust program</li> <li>• Give credit for programs already being operated</li> </ul> |
| <p>3.D<br/>                     Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a)....</p> | <p>Demonstrate how the LEA plans to provide increased or improved services for low income, foster youth and EL students that are proportionately more than those provided for all students by at least the MPP. This can be demonstrated quantitatively or qualitatively.</p> | <p>Focus is on services provided (not amount spent)</p> <p>Proportion is:</p> <p style="padding-left: 20px;">Supp. &amp; Conc. funds (see 3.C)<br/>                     Base + GSA funds (excl. TIIG &amp; HTS)</p> <ul style="list-style-type: none"> <li>• At target, denominator is Base + GSA</li> <li>• During phase-in, use LCFF entitlement less TIIG &amp; HTS, less estimated Supplemental &amp; Concentration</li> </ul>  |



**Example - At Target**

| CALCULATE LCFF TARGET                              |                 | COLA             |                | COLA           |                   |
|--|-----------------|------------------|----------------|----------------|-------------------|
| Unduplicated as % of Enrollment                    | 2 yr average    | 45.12%           | 45.12%         | 45.12%         | 0.860%<br>2014-15 |
| ADA  | Base            | Gr Span          | Supp           | Concen         | TARGET            |
| Grades K-3   | 330.06          | 7,012            | 729            | 698            | 2,785,376         |
| Grades 4-6   | 239.00          | 7,117            |                | 642            | 1,854,401         |
| Grades 7-8   | 157.78          | 7,328            |                | 661            | 1,260,504         |
| Grades 9-12  | 406.96          | 8,491            | 221            | 786            | 3,865,306         |
| Subtract NSS                                       | (16.57)         | (116,290)        | (11,372)       |                | (127,662)         |
| NSS Allowance                                      |                 | 158,192          |                |                | 158,192           |
| <b>TOTAL BASE</b>                                  | <b>1,117.23</b> | <b>8,668,955</b> | <b>319,180</b> | <b>807,984</b> | <b>9,796,118</b>  |
| Targeted Instructional Improvement                 |                 |                  |                |                | -                 |
| Transportation                                     |                 |                  |                |                | 572,670           |
| <b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b> |                 |                  |                |                | <b>10,368,788</b> |

LCAP Section 3.C – Amount is \$807,984.

LCAP Section 3.D

|                              |   |                     |   |           |
|------------------------------|---|---------------------|---|-----------|
| Supplemental & Concentration | = | 807,984             | = | 807,984   |
| Adjusted Base (Base + GSA)   | = | 8,668,955 + 319,180 | = | 8,988,135 |
|                              |   |                     |   | = 8.99%   |



### Example - During Phase-In

|                     |  | Minimum Proportionality Percentage (MPP):<br>Summary Supplemental & Concentration Grant |           |           |           |  |
|---------------------|--|---|-----------|-----------|-----------|--|
| Title 5 CCR § 15496 |  | 2013-14   | 2014-15   | 2015-16** | 2016-17** |  |
| 15496(a)(1)         | 1. LCFF Target Supplemental & Concentration Grant Funding<br><i>from Calculator tab</i>                        |   | 807,984   | 774,949   | 763,413   |  |
| 15496(a)(2)         | 2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils |   | 150,000   | 300,000   | 450,000   |  |
|                     | Prior Year EIA expenditures<br>2014-15 ov exp (2013-14 exp) must >= 2012-13 EIA exp                            | 103,681   |           |           |           |  |
|                     |  | TRUE  |           |           |           |  |
| 15496(a)(3)         | 3. Difference [1] less [2]   |   | 657,984   | 474,949   | 313,413   |  |
| 15496(a)(4)         | 4. Increase in Estimated Supplemental & Concentration Grant Funding<br>[3] * GAP funding rate                  |   | 184,565   | 161,245   | 67,917    |  |
|                     | GAP funding rate   |   | 28.05%    | 33.95%    | 21.67%    |  |
| 15496(a)(5)         | 5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1])                 |   | 334,565   | 461,245   | 517,917   |  |
| 15496(a)(6)         | 6. Base Funding<br>LCFF Phase-In Entitlement less [5]  |   | 7,978,724 | 7,948,953 | 7,890,379 |  |
|                     | LCFF Phase-In Entitlement  |   | 8,885,959 | 8,982,868 | 8,980,966 |  |
| 15496(a)(7)         | 7/8. Minimum Proportionality Percentage* [5]/[6]   |   | 4.19%     | 5.80%     | 6.56%     |  |
| 15496(a)(8)         |  |   |           |           |           |  |

Prior year spending

Plus portion of balance to Target S&C

LCAP Section 3.C amount is \$334,565


LCFF Phase-in 8,885,959  
Less: TIIG & HTS (582,670)  
Less: Est. Supp. & Conc. (334,565)  
Base Funding 7,978,724

LCAP Section 3.D percentage is 4.19%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.  
\*\*Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.



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TOM TORLAKSON  
State Auditor  
of Public Employees

### Time Accounting Requirements

If federal funds are used for salaries, then time distribution records are typically required.

Time distribution records include:


- (A) ▪ Periodic Personnel Certification 100% in FS work dir. etc
- (B) ▪ Personnel Activity Report (PAR) part in FS, part in other prog.
- (C) ▪ Other Options - Substitute Systems

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after-the-fact  
determination

If list w/frame certifica  
it's OK to super sysns.



TOM TORLAKSON  
State Auditor  
of Public Employees

100% funded

### Salaries and Benefits

(single cost objective)

Employees who work on a single objective must maintain certifications that:

- Certify the employee works solely on that program/cost objective
- Are prepared at least semi-annually
- Are signed by the employee or supervisor

2. CFR 225, Appendix B.8.h.(3)

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2x yr  
to mo / super.

(A)









## Salaries and Benefits (multiple cost objectives)


Examples of employees that work less than 100% on food service activities are required to maintain PARs:

- Supervisors
- Custodians
- Warehouse
- Maintenance
- Administrative

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*acceptable method - works well w/ inactive days, same job duties daily*

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### Sample Personnel Activity Report

Personnel Activity Report (PAR)

Period Covered: \_\_\_\_\_ Fiscal Year: \_\_\_\_\_

Employee Name: \_\_\_\_\_

School/Division/Department: \_\_\_\_\_

| Cost Objective/<br>Program Title          | Account/<br>Resource Code | Hours Worked | Percentage of<br>Hours Worked |
|---|---------------------------|--------------|-------------------------------|
| Project A                                 | 1111                      | 35           | 21.25% (35-161)               |
| Project B                                 | 2222                      | 60           | 37.25% (60-161)               |
| Project C                                 | 3333                      | 56           | 34.51% (56-161)               |
| Program Administration                    | 4444                      | 10           | 6.25% (10-161)                |
| <b>Total Hours Worked</b>                 |                           | <b>161</b>   | <b>100.00%</b>                |
| Compensated Time Off                      |                           | 7            | n/a                           |
| <b>Total Compensated Time<sup>2</sup></b> |                           | <b>168</b>   | <b>n/a</b>                    |

I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100 percent of these activities.

Employee \_\_\_\_\_ Date \_\_\_\_\_

1. This report will be prepared at least annually and reconcile with one or more pay periods.  
2. This report will be accurate for the total activity for which such employee is compensated.

**Comments:**  
• This sample form will work well in those situations when an employee's time spent on programs is fairly predictable and does not vary much during the month. However, for those employees whose time is unpredictable and who do not already have a day-to-day, more detailed personnel activity report may be appropriate. Monthly time accounting as the method of data collection is preferred, but the after-the-fact approach is always an option when circumstances so demand.  
• This sample form may not include sufficient detail to meet the more demanding reporting requirements of specific programs such as the requirements related to state-associated costs or the documentation of activities in administrative codes under Title I, Part A and Resource Impairment.

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901-24 November 2013



