

# THE RIGHT AND WRONG WAY

## Calculating LAUSD's S&C Funds

**\$1.2 B TARGET**  
at full funding

**\$961M**

still needed to reach target by 2020-21

**\$511M**

still needed to reach target by 2020-21

There is a **right** way and a **wrong** way to calculate “supplemental and concentration” (S&C) funds. **LAUSD's way is wrong.**

At full LCFF implementation in 2020-21, LAUSD must reach a target of spending \$1.2 billion in S&C funds to serve low-income, English Learner and foster youth students.

By counting \$450M of special education services in 2013-14 as spending for those students, LAUSD **overstates** how far it has progressed towards its target S&C funding (\$700M instead of \$250M).

As a result, by the time LCFF is fully funded in 2020-21, LAUSD will be adding only **\$511M** of new LCFF funding to increase or improve services for high-need students to its current \$250M instead of the **\$961M** that is required.

The cumulative effect is that LAUSD will deprive high-need students of **over \$2 billion** by 2020-21, and inappropriately continue to deprive them of \$450M every year after that!

**LAUSD must do the right thing.** Fund special education services from “base” funds for all students and recalculate S&C funds to spend an additional \$133 million in the next year for high-need students and \$961 million at full funding.

Source: 2014-15 LAUSD LCAP

**\$250M**

already spent toward target in 2013-14

**\$450M**

Special Ed funds inappropriately claimed as dollars already spent toward target in 2013-14

**\$250M**

already spent toward target in 2013-14

**RIGHT**

**WRONG**