

May 15, 2014

TO: School District Administrators

FROM: Division of Administration, Finance & Accountability

SUBJECT: Financial Reporting  
2014-2015 Budget and Local Control and Accountability Plan submission

As a reminder, per Ed Code(EC) sections 42127 and 52062, two separate Governing Board public meetings, held at least one day apart, are now required for the school district to adopt both the budget and LCAP. The Budget requires a public hearing (10 day posting) with budget adoption at a subsequent board meeting. In addition, the LCAP public hearing (72 hour posting) must occur at the same meeting as the budget public hearing and the LCAP adoption must occur at the same meeting as the budget adoption. The LCAP agenda item must precede the budget agenda item at each meeting. These requirements must be completed prior to July 1.

Due to the changes to Ed Code the County Office of Education has found it necessary to change the requirements with respect to the submission of district's Budget and LCAP for fiscal year 2014-2015. Due to the dependency of the Budget and LCAP, the County is asking that the two documents and supporting information be submitted together to the 6th floor. Ed Code 42127 requires submission of reports within 5 days of board adoption or July 1, 2014, whichever comes first.

To file a complete submission, please provide the information and documentation requested on the following checklist.

**For further information, contact Connie Vargas, Senior Accountant II, District Advisory Services, at (661) 636-4298.**

CV:kb  
Enc.

# LCAP and Budget Submission Cover Page

## PROOF OF BOARD ACTION:

- Date of Public Hearing for LCAP and Budget: \_\_\_\_\_
- Date of Board adoption for LCAP and Budget: \_\_\_\_\_
- Copy of agendas and minutes (when available) of related board meetings.

## LOCAL CONTROL AND ACCOUNTABILITY PLAN:

- Local Control and Accountability Plan (printed copy)

## BUDGET/ESTIMATED ACTUALS:

- Adopted Budget/Estimated Actuals (All funds by object printed portrait)
- Average Daily Attendance (A)
- Cash Flow Report (budget year)
- Budget Certification (CB) with original signature
- Workers' Compensation Certification (CC) with original signature
- Current Expense Formula-Budget (CEB)
- Indirect Cost Rate (ICR)
- Multi-Year Projections
  - o Detailed assumptions must be included, including detail of how LCAP expenditures are supported in the budget.
- No Child Left Behind Maintenance of Effort (NCMOE)
- Summary of Interfund Activities-Budget (SIAB)
- Criteria and Standards Review (CS)
- Technical Review Checklist (TRC- Both Budget and Estimated Actuals with no errors)

## ELECTRONIC DATA SUBMISSION

- Electronic LCFF calculator (FCMAT or SSC)
- Official Export SACS Budget dat file
- Official Export SACS Estimated Actuals dat file
  - (An "official" file requires all TRC's to be cleared)

## SUMMER CONTACTS

- LCAP contact: Name \_\_\_\_\_ Phone(s) \_\_\_\_\_ Email \_\_\_\_\_
- Budget contact: Name \_\_\_\_\_ Phone(s) \_\_\_\_\_ Email \_\_\_\_\_

Please submit all documents to KCSOS 1300 17<sup>th</sup> Street, 6<sup>th</sup> Floor Bakersfield Ca 93301. E-mail electronic documents to Connie Vargas at covargas@kern.org and your fiscal advisor.

**PLEASE DO NOT STAPLE FORMS TOGETHER AND DO NOT PRINT DOUBLE-SIDED.**

For further information, contact Connie Vargas, Senior Accountant II, District Advisory Services, at (661) 636-4298.

Submitted by:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date