
June 2, 2020

TO: School District Administrators

FROM: Division of Administration, Finance & Accountability

SUBJECT: Financial Reporting – 2020-21 Budget and Local Control and Accountability
Plan Submissions

Due to Executive Order N-56-20, the governing board of a LEA adopts, during the same meeting at which the governing board adopts the annual budget due July 1, 2020, a written report to the community that explains the changes the LEA made to program offering during COVID-19 and major impacts of school closures on families and students. This will include, at minimum, a description of how the LEA is meeting the needs of unduplicated students, defined in EC Section 42238.02(b)(1). School districts will submit the written report to the county superintendent of schools, in conjunction with submission of the adopted annual budget.

The Budget requires a public hearing (10 day posting) with budget adoption at a board meeting. EC 42127 requires submission of the reports to the county superintendent of schools within 5 days or by July 1, whichever comes first. For the budget adopted on or before July 1, 2020, the requirements that the school board adopt an LCAP prior to adopting the budget and that the budget include expenditures identified in the LCAP, pursuant to EC 42127(a)(2)(A), is waived.

Additionally, EC Section 42127(a)(2)(B) requires a statement of reasons that substantiates the need for a reserve greater than the minimum reserve standard. A template is available on our website at: <http://kern.org/finance/district-advisory-services/tools-resources>.

This statement of reason must be made available at a public hearing prior to budget adoption.

Please print the budget forms and the written report to the community to be delivered to the 6th floor, City Centre. Please email official DAT file and LCFF calculator to John Hernando at johnhernando@kern.org.

For further information, contact John P. Hernando, District Advisory Services at (661) 636-4857.

JP:jph
Enc.

PROOF OF BOARD ACTION:

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

LOCAL CONTROL AND ACCOUNTABILITY PLAN:

- LCAP Written Report per Executive Order N-56-20 (hard copy and e-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
 - 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)
- Excess Reserve Statement of Reasons

ELECTRONIC DATA SUBMISSION

- Electronic LCFF calculator (FCMAT or SSC)
- Export SACS Budget DAT File

SUMMER CONTACTS

LCAP contact: Name _____ Phone(s) _____ Email _____
 Budget contact: Name _____ Phone(s) _____ Email _____

Please submit LCAP to LCAP@kern.org. Please print out all the above with the exception of LCAP (*which will be submitted to LCAP@kern.org*).

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

For further information, contact John P. Hernando, District Advisory Services at (661) 636-4857.

Submitted by:

Signature

Title

Date