

May 31, 2022

TO: School District Administrators

FROM: Division of Administration, Finance and Accountability

SUBJECT: Financial Reporting – 2022-23 Budget and Local Control and Accountability  
Plan Submissions

As a reminder, per Ed Code (EC) Sections 42127 and 52062, two separate Governing Board meetings, held at least one day apart, are now required for the school district to adopt both the Budget and LCAP. Public hearings for the LCAP and Budget cannot be held on the same day as the meeting to adopt the LCAP and Budget. EC Section 52062(6)(2) states that the meeting to adopt the LCAP and Budget must be “held after, but not on the same day as, the public hearing.” They can be held as little as one day apart.

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 1st.

Per EC Section 52064.1, the Budget Overview for Parents is subject to the same requirements for adoption, review and approval as the LCAP, and must be attached as a cover to the LCAP. 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 email the LCAP at [LCAP@kern.org](mailto:LCAP@kern.org); simultaneously, please print the remaining budget forms and bring them to the 6th Floor, City Centre. Please email official DAT file and LCFF calculator to Matt Hughes at [mahughes@kern.org](mailto:mahughes@kern.org).

For further information, contact Matthew Hughes, District Advisory Services at (661) 636-4494.

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**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 and Data Tables

**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.
- Every Student Succeeds Act Maintenance of Effort (ESMOE)
- 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
- Budget Overview for Parents Excel File

**SUMMER CONTACTS**

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

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

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

For further information, contact Matthew Hughes, District Advisory Services at (661) 636-4494.

Submitted by:

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Signature

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Title

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Date