

### **LCAP for CBOs**

A Guide for Chief Business Officials (CBOs)
May 1, 2025

### **District Advisory Team**



Vanessa Romero varomero@kern.org (661) 636-4185



Matthew Hughes mahughes@kern.org (661) 636-4494



Marcos Gamino magamino@kern.org (661) 636-4285



Marco Solis masolis@kern.org (661) 636-4112



Maxx Garris magarris@kern.org (661) 636-4219



John Hernando johernando@kern.org (661) 636-4617

#### What is the LCAP?

The Local Control and Accountability Plan (LCAP) is a three-year plan that outlines how California school districts will use state funding to improve student outcomes, with a focus on serving low-income students, English learners, and foster youth.





Meaningful Engagement



Accountability & Compliance

Local Control and Accountability Plan (LCAP) is a three-year plan

Aligns with the Local Control Funding Formula (LCFF)

Ensures funding supports student achievement

Targets high-need student groups (Low-Income, ELs, Foster Youth)

**Key Deadlines for 2025-26 LCAP Development** 

Responsible Party
District Leadership,
Community Liaisons
CBO, Budget Staff
Superintendent,
Educational Services,  CBO
Governing Board
CBO, Superintendent
County Office of Education

**CBO's Role:** Ensure that the LCAP aligns with the district's budget and that funding for student services is equitable, compliant, and sustainable over multiple years.

AREA	CBO's Role
Strategic Planning	Align goals with sustainable funding
Budget Management	Ensure LCAP and budget match
Communication	Translate finance into plain language
Compliance	Adhere to LCFF/LCAP requirements

### CBO's Role in the LCAP

#### **Aligning Budget with LCAP Goals**

- Ensure that expenditures reflect the district's LCAP goals, actions, and services.
- Work closely with educational services leaders to cost out proposed actions and prioritize spending based on available resources.
- Provide financial feasibility analysis for planned initiatives.

#### **Budget Overview for Parents**

- Lead the preparation of the Budget Overview for Parents, ensuring that it:
  - Accurately summarizes revenues and expenditures.
  - Clearly communicates how LCFF funds support student outcomes, especially for unduplicated pupils (Foster Youth, English Learners, Low-Income).
- Meets state template requirements.

### **CBO's Role in the LCAP**

#### **Stakeholder Engagement Support**

- Provide financial data in an accessible format for stakeholders.
- Attend stakeholder meetings (e.g., DELAC, advisory committees, bargaining units)
   to:
  - Explain budget constraints and opportunities.
  - Clarify how input may influence funding allocations

#### **Ensuring Compliance and Accuracy**

- Verify that all fiscal information in the LCAP is complete, accurate, and aligned with the district's budget and interim reports.
- Confirm that supplemental/concentration funds are appropriately allocated and justified.

### **CBO's Role in the LCAP**

#### **Contributing to LCAP Drafting**

- Collaborate with the Superintendent, Educational Services, and Site Administrators to:
  - Draft the Annual Update (review past expenditures vs. planned).
  - Develop new or revised actions/services based on outcome data and stakeholder input.

#### **Support with LCAP Timeline and Submission**

- Help ensure timely submission by coordinating:
  - Budget adoption and public hearings.
  - LCAP and budget alignment for county office review.
  - Adjustments based on county feedback, if necessary.

Stakeholder Engagement Strategy (What it looks like)

- Required Engagement Groups:
  - Parent Advisory Committee (PAC)
  - District English Learner Advisory Committee (DELAC)
  - School Site Councils
  - Student Groups, Community Partners, Labor Unions
- Methods of Engagement:
  - Surveys, Public Meetings, Focus Groups, Board Comments

### The LCAP includes the following sections:



### Required Sections of the LCAP

- 1. Plan Summary District vision & key goals
- 2. **Engaging Educational Partners** Input from parents, staff, students
- 3. Goals and Actions Specific investments for student outcomes
- Increased/Improved Services for Unduplicated Students Equitable funding plans
- 5. Actions Tables Financial summary of all actions and services
- 6. Instructions
- 7. Budget Overview for Parents Summary of LCAP

# **Plan Summary**

#### **District Vision & Key Goals**

A snapshot of the district's overall vision, student needs, and major goals for the next three years. It highlights what the district aims to achieve and how past actions have supported progress.

- Includes a brief context of the district.
- Summarizes key LCAP goals and metrics.
- Offers a quick look at progress to date.

# **Plan Summary**

#### **Example:**

District Vision: "Every student is empowered with the skills and support to thrive academically, emotionally, and socially."

**Key Goal:** Improve K–5 literacy rates by 10% over three years through early intervention and instructional support.

#### **CBO's Role:**

- Confirms that resources are available to support literacy interventions.
- Analyzes past spending to inform the goal's development and sustainability.

# **Engaging Educational Partners**

#### Input from Parents, Staff, Students

- Partners
  - Parents/families
  - Students
  - Teachers/staff
  - Community partners
- Details how the district gathered input from stakeholders and how their feedback influenced the plan
  - Lists methods and groups consulted (e.g., DELAC, advisory committees, surveys).
  - Shows how input was used to shape goals, actions, and funding.

# **Engaging Educational Partners**

#### **Example:**

The district held bilingual community meetings and surveyed families. Feedback emphasized a need for more mental health support and tutoring services. As a result, the district added two part-time mental health counselors and expanded after-school tutoring.

#### CBO's Role:

- Attends engagement sessions to explain funding trade-offs.
- Calculates cost of proposed services and confirms financial feasibility.
- Helps community understand how funds are prioritized.

### **Goals and Actions**

#### **Specific Investments for Student Outcomes**

Outlines each goal and the specific actions/services the district will take to achieve them, along with expected outcomes.

#### For each Goal:

- Description of goal (broad or focused)
- Explanation of expected outcomes
- Metrics (with baseline and expected performance)
- Actions to achieve the goal
  - Description, expenditures, funding source(s)
  - Whether action is contributing to increased/improved services for unduplicated pupils

### **Goals and Actions**

#### **Example:**

Goal: Increase high school graduation rate from 87% to 92% by 2027.

Action: Hire a full-time College & Career Counselor; offer SAT prep workshops.

Funding: \$125,000 (LCFF Base + S/C funds).

#### **CBO's Role:**

- Works with HR to cost out new positions.
- Allocates funds in the budget and ensures correct account coding.
- Tracks the action's financials for reporting and compliance.

# Increased/Improved Services for Unduplicated Students

#### **Equitable Funding Plans**

Explains how the district will use Supplemental and Concentration funds to increase or improve services for Unduplicated Pupils (Foster Youth, English Learners, Low-Income students).

- Describes the principally directed and effective use of funds.
- Shows how services go above and beyond what's provided for all students.
- Includes rationale and description of services.

# Increased/Improved Services for Unduplicated Students

#### **Example:**

To support English Learners and low-income students, the district will implement an after-school academic intervention program with bilingual tutors. This service is principally directed at unduplicated pupils to address achievement gaps.

#### **CBO's Role:**

- Verifies this action qualifies as an "increased/improved" service.
- Documents how S/C funds are used and why the service is targeted.
- If needed, assist with narrative and cost breakdown for COE review.

### **Action Tables**

#### **Detailed Budget Breakdown**

Provides a financial summary of all actions and services, with a focus on alignment between budgeted expenditures and planned services.

- Breaks down LCFF base vs. supplemental/concentration funding.
- Includes totals by LCAP goal and funding source.
- Supports transparency and fiscal accountability.
- Summarized tables for each goal
  - Action number, title, description
  - Pupils served
  - Location (schoolwide, districtwide, etc.)
  - Budgeted expenditures and funding source

### **Action Tables**

#### **Example:**

Goal	Action	Funding Source	e Amount
1. Literacy	K–5 Reading Specialists	LCFF Base	\$150,000
2. Wellness	Mental Health Staff	S/C	\$85,000
3. Graduation	n College & Career Counselo	r LCFF Base + S/C	\$125,000

#### **CBO's Role:**

- Prepares this summary using financial system data.
- Confirms alignment between LCAP actions and adopted budget.

## **Budget Overview for Parents**

#### **Budget Overview for Parents**

- Introductory section of the LCAP
- Primary purpose is to enhance transparency

#### Role of the Chief Business Official (CBO) in the LCAP

Ensures all LCAP data is entered into the BOP accurately.

#### **REVENUE Sources**

- LCFF Base Funds
- Supplemental & Concentration Grants
- Federal & State Grants
- One-Time Funds

#### LCFF Base Funds - Core Educational Services

- Base funds = per-pupil funding for all students
- Supports:
  - Teacher salaries
  - Curriculum
  - Student support services

• Must fund core programs for all – not to be used for targeted groups

#### **Supplemental & Concentration Grants – Targeted Student Support**

- For high-need students:
   English Learners, Low-Income, Foster Youth
- Supplemental Grants
  - Based on % of high-need students
- Concentration Grants
  - If >55% of students are high-need
- Fund services like:
  - After-school programs
  - EL services
  - Mental health support

#### Federal & State Grants – Targeted Funding Sources

- Examples:
  - **Title I** Low-income students
  - **Title II** Professional development
  - Title III English Learners
  - **Title IV** Well-rounded opportunities
- SPED Special Education support
- CTE Career & Technical Education
- Must align with LCAP goals and actions

#### **Multi-Year Budgeting – Plan for Sustainability**

Ensure ongoing viability of funded programs

- Use multi-year projections for:
  - Expanding services
  - Sustaining initiatives
  - Managing expiration of one-time funds

# Developing a LCAP Friendly Budget

# Developing a LCAP Friendly Budget

**Use SACS account code identifiers to track LCAP expenditures** 

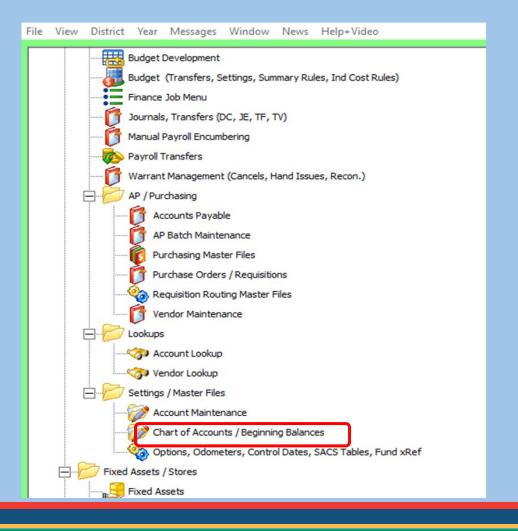
**QCC Type Accounts** 

Adding custom accounts - Account lookup (T3 in this example)

- Code expenses to corresponding LCAP identifier to track
  - o POs
  - PVs
  - Payroll
  - Transfers

Setting up a LCAP Identifier (T3 in this example)

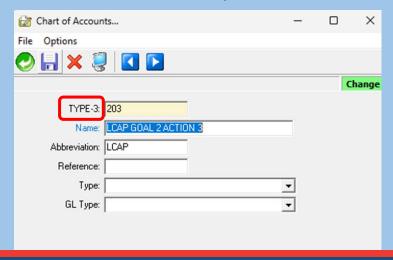
**Chart of Accounts** 

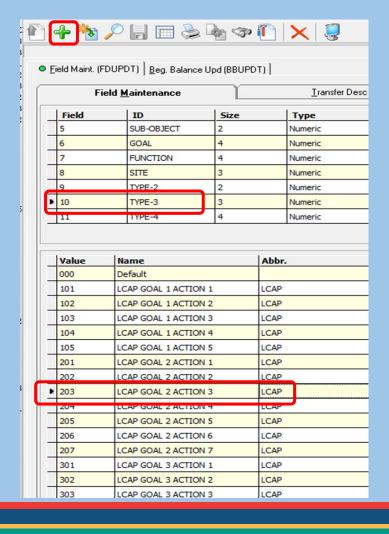


### **LCAP Expense Tracking**

#### **QCC Type Accounts**

- Selected Field (T3)
- Select Add +
- Add name and description





### **Monitoring Progress**

**Budget Report** 

Sort by by T3

LCAP Goal 2 Action 4

LCAP	FROM 07/01/2024 TO 06 UNAPPROVED TRANSACTIONS IN	/30/2025		
FUND :01 GENERAL FUND	UNAPPROVED TRANSACTIONS	TYPE-3 :204	LCAP GOAL 2 A	CTION 4
FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	EX	PENDED/RECEIVED		
	WORKING BUDGET	CURRENT	YEAR TO DATE	*
1100 CERTIFICATED TEACHERS CALARIDO				
01-0000-0-1100.00-1110-1000-000-00-204-0000	118,944.00	88,023.00	88,023.00	74.0
TOTAL: 1100	118,944.00	88,023.00	88,023.00	74.0
TOTAL: 1xxx	118,944.00	88,023.00	88,023.00	74.0
3101 STRS CERTIFICATED				
01-0000-0-3101.00-1110-1000-000-00-204-0000	10,221.00	7,686.00	7,686.00	75.1
TOTAL: 3101	10,221.00	7,686.00	7,686.00	75.1
3301 SOCIAL SECURITY CERTIFICATED				
01-0000-0-3301.00-1110-1000-000-00-204-0000	767.00	558.00	558.00	72.7
TOTAL: 3301	767.00	558.00	558.00	72.7
3401 HEALTH & WELFARE CERTIFICATED				
01-0000-0-3401.00-1110-1000-000-00-204-0000	14,301.00	10,520.00	10,520.00	73.5
TOTAL: 3401	14,301.00	10,520.00	10,520.00	73.5
3501 UNEMPLOYMENT - CERTIFICATED				
01-0000-0-3501.00-1110-1000-000-00-204-0000	256.00	161.00	161.00	62.8
TOTAL: 3501	256.00	161.00	161.00	62.8
3601 WORKERS COMP - CERTIFICATED				
01-0000-0-3601.00-1110-1000-000-00-204-0000	511.00	397.00	397.00	77.6
TOTAL: 3601	511.00	397.00	397.00	77.6

# Developing a LCAP Friendly Budget

#### **Key Takeaways**

 Plan - The work you do on the front end will save you (a lot) of time on the back-end

- Monitor Review and update expenses throughout year
  - POs
  - PVs
  - Payroll
  - Transfers

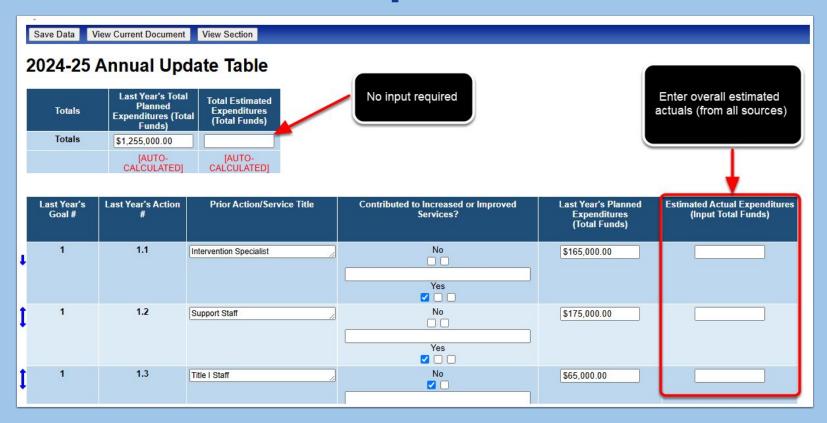
# Action Tables in Document Tracking Services (DTS)

# **Document Tracking Services (DTS)**





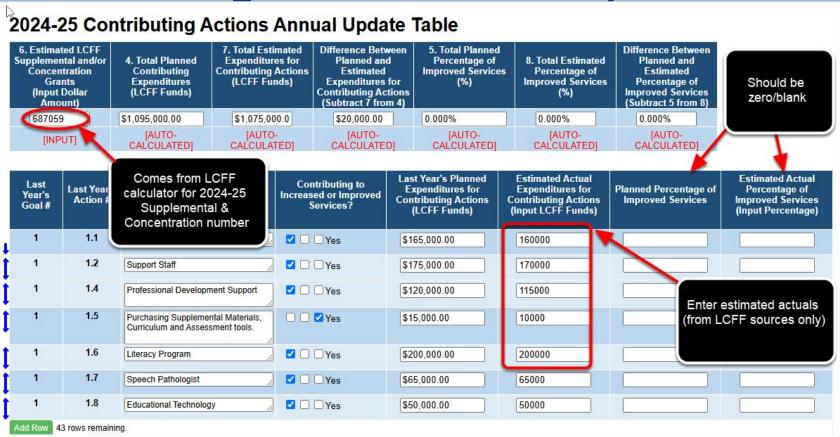
### **Annual Update Table**



### **Annual Update Table**

- Estimate the total expenditures that include LCFF, Federal, State and or Local
  - QSS Budget/Ledger report utilizing local indicators to track, external spreadsheets
  - Estimate most reasonable amount to capture total at year end spending

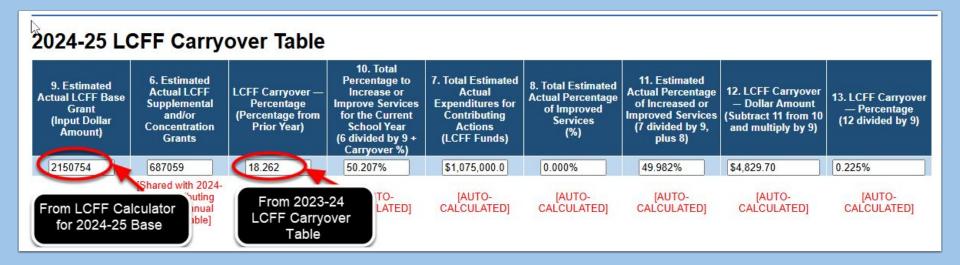
### **Contributing Actuals Annual Update Table**



# **Contributing Annual Update Table**

- Estimate the total expenditures that include LCFF ONLY
  - Cannot/should not be higher than previous estimate
  - If action does not contain other funding, number should be same as previous estimate
- Planned Percentage of Improved Services should show blank/zero amounts
  - MPP is measured Quantitatively no Qualitatively

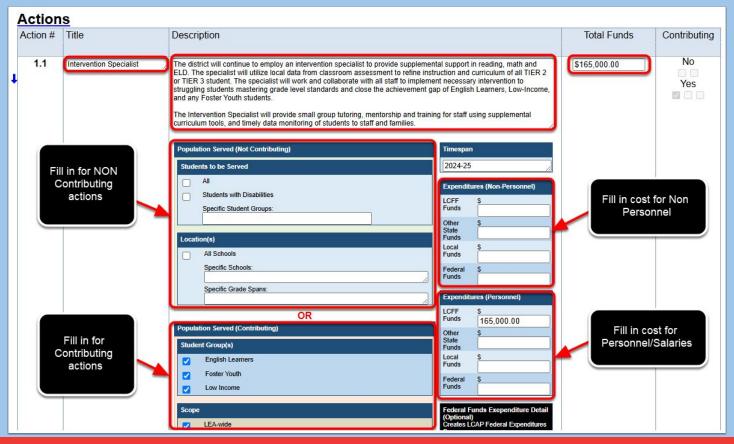
# **LCFF Carryover Table**

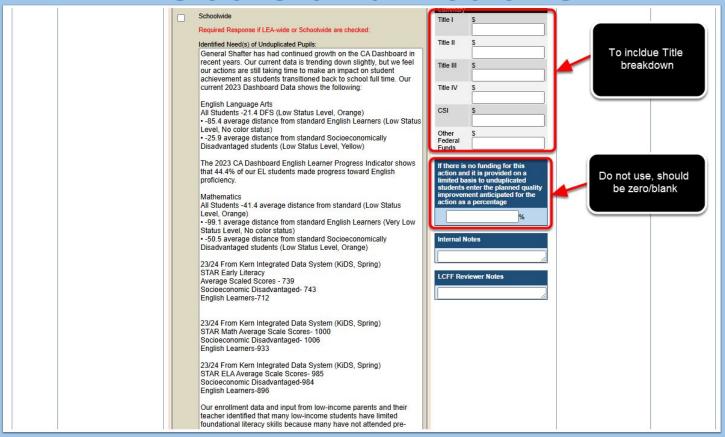


# **LCFF Carryover Table**

- Make sure you are grabbing your 2024-25 Base dollar amount from latest LCFF
  - DO NOT use the same number as your Adopted Budget Base for 2024-25
- LCFF Carryover from Prior Year
  - Should be your 2023-24 LCFF Carryover percentage (if any)
- Carryover is calculated as Percentage NOT Dollars

Documents							
Name	Document Last Updated	View Document	Document History	Attachments	Edit By Sections		
025 Local Control and Accountability Plan	Never	FOF	View	View	<u>21</u>		
Sections							
nclude	Name				ection Last Updated		
LCFF Budget Overview for Parents					Never		
LCAP Title Page					Never		
Plan Summary: General Information	Plan Summary: General Information						
Plan Summary: Reflections					Never		
Plan Summary: Comprehensive Suppor	t and Improvement				Never		
Engaging Educational Partners	Engaging Educational Partners				Never		
Goals and Actions: 2025-26 Goal 1	Goals and Actions: 2025-26 Goal 1				Never		
Goals and Actions: 2025-26 Goal 2	Goals and Actions: 2025-26 Goal 2			Never			
Goals and Actions: 2025-26 Goal 3					Never		
Goals and Actions: 2025-26 Goal 4					Never		
✓ Goals and Actions: 2025-26 Goal 5					Never		
Increased or Improved Services					Never		
Required Descriptions: LEA-wide and S	choolwide Actions				Never		
Required Descriptions: Limited Actions					Never		
Additional Concentration Grant Funding					Never		
2025-26 Total Expenditures Table					Never		
2025-26 Contributing Actions Table					Never		
2024-25 Annual Update Table					Never		
2024-25 Contributing Actions Annual Up	date Table				Never		
2024-25 LCFF Carryover Table					Never		
LCAP Instructions					Never		





- This is your main working area in DTS for completing your action tables
  - If you need to make edits later, come back to this section to update description/dollar amounts
- Pay close attention to Personnel VS NON Personnel section

- If using Title, Equity Multiplier or Learning Recovery Block Grant monies, make sure to itemize in the Description of the action
  - NEW\* Federal Title monies breakout section

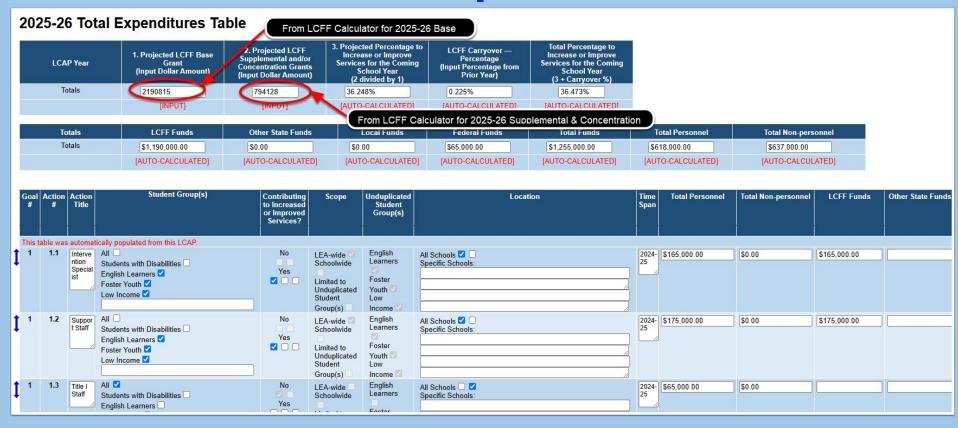


Name	Document Last Updated	View Document	Document History	Attachments	Edit By Sections
2025 Local Control and Accountability Plan	2025-04-28	<b>707</b>	<u>View</u>	<u>View</u>	<u>21</u>

#### Sections

Include	Name	Section Last Updated
	LCFF Budget Overview for Parents	Never
V	LCAP Title Page	Never
V	Plan Summary: General Information	Never
V	Plan Summary: Reflections	Never
V	Plan Summary: Comprehensive Support and Improvement	Never
V	Engaging Educational Partners	Never
V	Goals and Actions: 2025-26 Goal 1	Never
<b></b>	Goals and Actions: 2025-26 Goal 2	Never
<b>~</b>	Goals and Actions: 2025-26 Goal 3	Never
	Goals and Actions: 2025-26 Goal 4	Never
<b></b>	Goals and Actions: 2025-26 Goal 5	Never
V	Increased or Improved Services	Never
V	Required Descriptions: LEA-wide and Schoolwide Actions	Never
	Required Descriptions: Limited Actions	Never
V	Additional Concentration Grant Funding	Never
V	2025-26 Total Expenditures Table	Never
V	2025-26 Contributing Actions Table	Never
V	2024-25 Annual Update Table	2025-04-28
V	2024-25 Contributing Actions Annual Update Table	2025-04-28
V	2024-25 LCFF Carryover Table	2025-04-28
V	LCAP Instructions	Never

## 2025-26 Total Expenditures Table



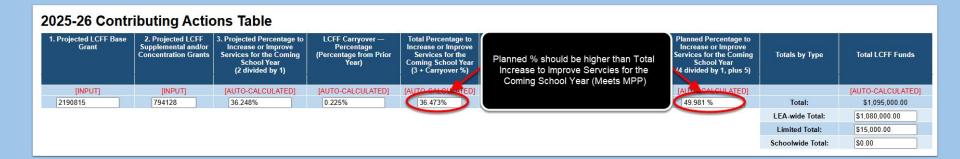
### 2025-26 Total Expenditures Table

- Requires you to input only two numbers
  - Base amount for 2025-26 from your LCFF Calculator
  - Supplemental & Concentration for 2025-26 from your LCFF Calculator

# **2025-26 Contributing Actions Table**

2	2025-	26 Con	tributing Actio	ns Table							
		ted LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	(Percentage from Prior	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
Hi		INPUT]	[INPUT]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]		[AUTO-CALCULATED]
	21908	15	794128	36.248%	0.225%	36.473%	\$1,095,000.00	0.000%	49.981 %	Total:	\$1,095,000.00
										LEA-wide Total:	\$1,080,000.00
										Limited Total:	\$15,000.00
			Should match	n previous table						Schoolwide Total:	\$0.00
l,											
	Goal	Action #	Action Title	Contributing to Increased or Improve Services?	ed Scope	Unduplicated Studer Group(s)	it	Location		Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
t	1	1.1	Intervention Specialist	✓ □ □Yes	LEA-wide	☑ English Learners	☑ All Schools			\$165,000.00	
•					Schoolwide Limited to	✓ Foster Youth ✓ Low Income	Specific Schools:				
					Unduplicated Student Group(s)	Low Income					
1	1	1.2	Support Staff	✓ □ □Yes	LEA-wide	✓ English Learners	✓ All Schools			\$175,000.00	
•					Schoolwide Limited to	Foster Youth Low Income	Specific Schools:				
Ш					Unduplicated Student Group(s)	Low income					
t	1	1.4	Professional Development Supp	oort	LEA-wide	☑ English Learners	☑ All Schools			\$120,000.00	
ļ					Schoolwide	✓ Foster Youth	Specific Schools:				
					Limited to Unduplicated Student	✓ Low Income					
					Group(s)						
I	1	1.5	Purchasing Supplemental Mater Curriculum and Assessment too		LEA-wide Schoolwide	✓ English Learners  ☐ Foster Youth	✓ All Schools Specific Schools:			\$15,000.00	
				<u> </u>	Schoolwide   Schoolwide	- Poster routh	Spooms Sollools.				

# 2025-26 Contributing Actions Table



- 49.981% is higher than 36.473% so Minimum Proportionality Percentage (MPP) requirement is met
- If percentage was less than 36.473%, then MPP is not met and LCAP can not be approved

## 2025-26 Contributing Actions Table

- Base and S&C transferred over to Contributing Action table
- Pay close attention to the Total Percentage to Increase or Improve Services for Coming Year VS Planned Percentage to Increase or Improve Services for Upcoming Year (MPP = Minimum Proportionality Percentage)
  - "Total" VS "Planned"
    - Total is the minimum target required
    - Planned is what your LCAP shows is budgeting to spend



Name	Document Last Updated	View Document	Document History	Attachments	Edit By Sections
2025 Local Control and Accountability Plan	2025-04-28	POF	<u>View</u>	<u>View</u>	<u>21</u>



Include	Name	Section Last Updated
V	LCFF Budget Overview for Parents	Never
V	LCAP Title Page	Never
V	Plan Summary: General Information	Never
	Plan Summary: Reflections	Never
	Plan Summary: Comprehensive Support and Improvement	Never
	Engaging Educational Partners	Never
V	Goals and Actions: 2025-26 Goal 1	Never
<b>Z</b>	Goals and Actions: 2025-26 Goal 2	Never
<b></b>	Goals and Actions: 2025-26 Goal 3	Never
	Goals and Actions: 2025-26 Goal 4	Never
	Goals and Actions: 2025-26 Goal 5	Never
	Increased or Improved Services	Never
V.	Required Descriptions: LEA-wide and Schoolwide Actions	Never
	Required Descriptions: Limited Actions	Never
	Additional Concentration Grant Funding	Never
V	2025-26 Total Expenditures Table	Never
	2025-26 Contributing Actions Table	Never
	2024-25 Annual Update Table	2025-04-28
	2024-25 Contributing Actions Annual Update Table	2025-04-28
V	2024-25 LCFF Carryover Table	2025-04-28
V	LCAP Instructions	Never

# **Increase or Improved Services**

Total Projected LCFF Supplemental and/or	r Concentration Grants	Projected Additional 15 percent L	CFF Concentration Grant
\$ 794128  Required Percentage to Increase or Impl	rove Services for the LCAP Year	\$ 101189	From LCFF Calculator for 2025-26 additional 15% Concentration
Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
36.248%	0.225%	\$4.829.70	36.473%

### **Increase or Improved Services**

- Only input required here is the 15% additional concentration which comes from your LCFF Calculator for 2025-26
- All other numbers should be transferred in correctly

# **Budget Overview for Parents**(BOP)

### **Budget Overview for Parents**

#### **Background:**

 Education Code Section 52064.1 requires each school district, county office of education, and charter school to develop the LCFF Budget Overview for Parents in conjunction with the LCAP by July 1 of each year

#### **Purpose:**

 To help families understand how school funding is allocated to support student success and district goals- promoting transparency, equity, and collaboration

# **DTS: Budget Overview for Parents**

Name	Document Last Updated	View Document	Document History	Attachments	Edit By Sections
2022 Educator Effectiveness Block Grant Plan	2023-10-02	POF	<u>View</u>	<u>View</u>	<u>12</u>
2022 ESSER III Expenditure Plan	Never	POF	<u>View</u>	<u>View</u>	9
2022 Expanded Learning Opportunities Grant Plan	2024-10-28	POF	<u>View</u>	<u>View</u>	<u>5</u>
2024 Local Indicator Self-Reflection of 2023-24 Indicators	2024-06-10	POF	<u>View</u>	<u>View</u>	<u>10</u>
2024 School Accountability Report Card	2025-03-10	POF	<u>View</u>	<u>View</u>	33
2025 LCAP Federal Addendum	Never	POF	<u>View</u>	<u>View</u>	<u>13</u>
2025 LCAP Mid-Year Monitoring Report for the 2024-25 LCAP	2025-02-04	POF	<u>View</u>	<u>View</u>	7
2025 LCFF Budget Overview for Parents	Never	POF	<u>View</u>	<u>View</u>	2
2025 Local Control and Accountability Plan	2025-04-28	POF	<u>View</u>	<u>View</u>	21
2025 Local Indicator Self-Reflection 24-25 Indicators	Never	POF	View	View	<u>10</u>

Use the 2025 LCFF Budget Overview for Parents template on the main page of DTS

### **DTS: BOP Data Input**

#### 2025-26 LCFF Budget Overview for Parents Data Input Sheet Local Educational Agency (LEA) Name: CDS Code: LEA Contact Information: Position: Email: Phone Coming School Year: 2025-26 Current School Year: 2024-25 "NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes. Amount Projected General Fund Revenue for the 2025-26 School Year Whole Numbers Total I CFF Funds \$ 3621658 LCFF Supplemental & Concentration Grants \$ 794128 This should match 2025-26 Total Expenditures Table cell #2 (794128 All Other State Funds \$ 189635 All Local Funds \$ 469057 All federal funds \$ 112214 Total Projected Revenue \$ 4,392,564 Amount Total Budgeted Expenditures for the 2025-26 School Year Total Budgeted General Fund Expenditures \$ 5738734 Total Budgeted Expenditures in the LCAP \$ 1255000 This should match 2025-26 Total Expenditures Table "Total Funds" cell (\$1,255,000,00 Total Budgeted Expenditures for High Needs Students in the LCAP \$ 1095000 This should match 2025-26 Contributing Actions Table cell #4 (\$1,095,000.00 Expenditures not in the LCAP \$ 4 483 734

Expenditures for High Needs Students in the 2024-25 School Year	Amount Whole Numbers
Total Budgeted Expenditures for High Needs Students in the LCAP This should match 2024-25 Contributing Actions Annual Update Table cell #4 (\$1,095,000.00)	\$ 1095000
Actual Expenditures for High Needs Students in LCAP  This should match 2024-25 Contributing Actions Annual Update Table cell #7 (\$1,075,000.0)	\$ 1075000

Revenue for 2025-26

Budgeted Expenditures for 2025-26

**Coming Year** 

Est. Act. Expenditures for 2024-25

Current Year

### **DTS: BOP Data Input**

#### 2025-26 LCFF Budget Overview for Parents Data Input Sheet

CDS Code:		
LEA Contact Information:	Name: Position: Email: Phone:	
Coming School Year:	2025-26	
Current School Year:	2024-25	
*NOTE: The "High Needs Students" referred to	in the tables below are Unduplicated Students for LCFF funding purposes.	-
Projected General Fund Revenue for th	e 2025-26 School Year	Amount Whole Numbers
Total LCFF Funds		\$ 3621658
LCFF Supplemental & Concentration G This should match 2025-26 Total E		\$ 794128
All Other State Funds		\$ 189635
All Local Funds		\$ 469057
All federal funds		\$ 112214
Total Projected Revenue		\$ 4,392,564
Total Budgeted Expenditures for the 20	25-26 School Year	Amount Whole Numbers
Total Budgeted General Fund Expendit	ures	\$ 5738734
Total Budgeted Expenditures in the LC. This should match 2025-26 Total E	AP xpenditures Table "Total Funds" cell ([\$1,255,000.00])	\$ <u>1255000</u>
	outing Actions Table cell #4 (\$1,095,000.00	\$ 1095000
Expenditures not in the LCAP [Aut	o-Calculated]	\$ 4.483.734

Enter LEA Name, CDS Code and LEA Contact Info (can auto populate)

Enter the 2025-26 **REVENUE**projections. Make sure to cross
reference against Adopted
Budget LCFF Calculator, SACS
Form 01 and LCAP Tables

Enter the 2025-26

EXPENDITURES projections.

Make sure to cross reference against Adopted Budget SACS

Form 01 and LCAP Tables

Local Educational Agency (LEA) Name:

### **DTS: BOP Data Input**

Expenditures for High Needs Students in the 2024-25 School Year	Amount Whole Numbers
Total Budgeted Expenditures for High Needs Students in the LCAP This should match 2024-25 Contributing Actions Annual Update Table cell #4 (\$1,095,000.00)	\$ 1095000
Actual Expenditures for High Needs Students in LCAP  This should match 2024-25 Contributing Actions Annual Update Table cell #7 (\$1,075,000.0)	\$ 1075000

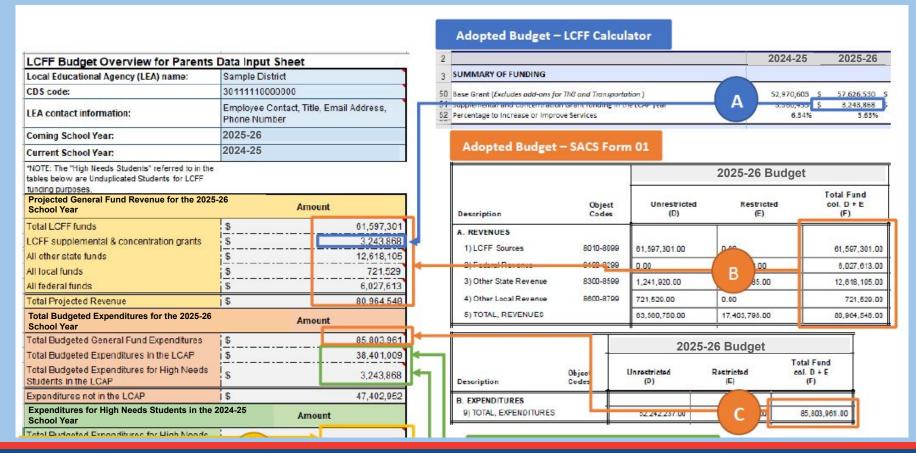
Enter the 2024-25
ESTIMATED ACTUALS
EXPENDITURES. Figures will
come from the 2024-25
Contributing Actions Annual
Update Table

Funds for High Needs Students	Amount [AUTO-CALCULATED]
2025-26 Difference in Projected Funds and Budgeted Expenditures	\$ 300,872
2024-25 Difference in Budgeted and Actual Expenditures	\$ 20,000

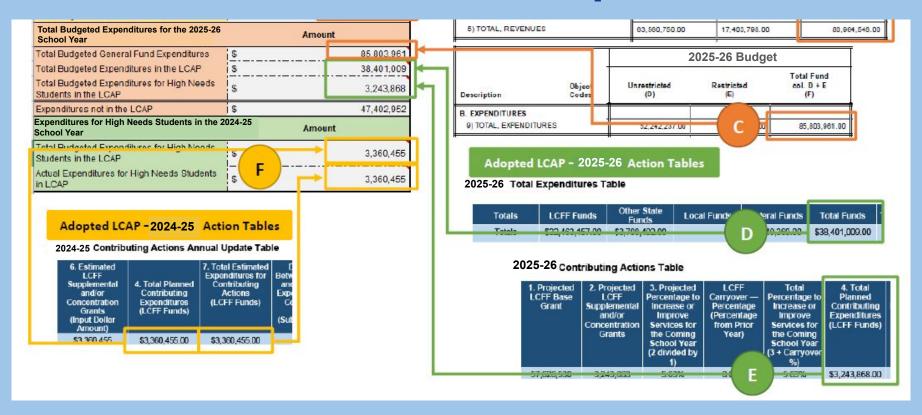
Required Prompts(s)	Response(s) [FIELDS WILL APPEAR IF REQUIRED]
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	Expenditures not included in the LCAP cover essential operational costs such as salaries, utilities, insurance, and routine facility maintenance. These general expenses are necessary to keep the school operating.
The total actual expenditures for actions and services to increase or improve services for high needs students in 2024-25 is less than the total budgeted expenditures for those planned actions and services. Briefly describe how this difference impacted the actions and services and the overall increased or improved services for high needs students in 2024-25.	The difference impacted the actions and services, resulting in an overall increase or improvement of 0.225%. This had a minimal effect.

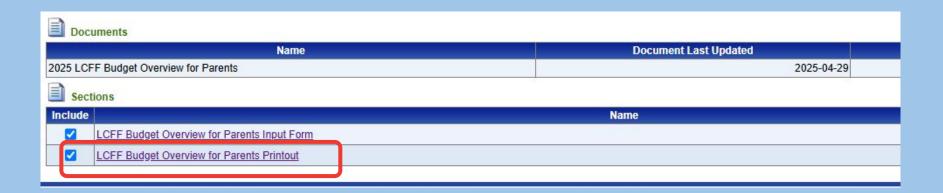
Enter response(s) for the required prompts. Please provide well-considered responses, ensuring they are aligned with the budget.

#### **Crosswalk for BOP: Revenues**



### **Crosswalk for BOP: Expenditures**





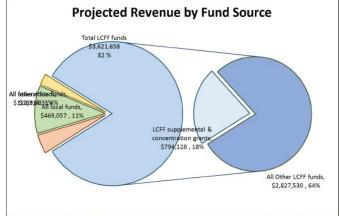
 Once Input Form is completed, use the LCFF Budget Overview for Parents Print Out section to print and save the BOP

#### **LCFF Budget Overview for Parents**

Local Educational Agency (LEA) Name:
CDS Code
School Year: 2025-26
LEA contact information:

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025-26 School Year



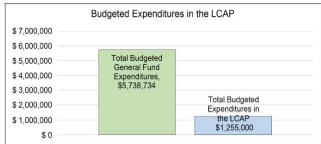
eral purpose revenue Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Elementary School District is \$4,392,564, of which \$3621658 is Local Control Funding Formula (LCFF), \$189635 is other state funds, \$469057 is local funds, and \$112214 is federal funds. Of the \$3621658 in LCFF Funds, \$794128 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

This chart shows the total general purpose revenue

#### **LCFF Budget Overview for Parents**

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Elementary School District plans to spend \$5738734 for the 2025-26 school year. Of that amount, \$1255000 is tied to actions/services in the LCAP and \$4,483,734 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

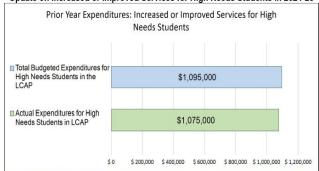
Expenditures not included in the LCAP cover essential operational costs such as salaries, utilities, insurance, and routine facility maintenance. These general expenses are necessary to keep the school operating.

Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Elementary School District is projecting it will receive \$794128 based on the enrollment of foster youth, English learner, and low-income students Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Elementary School District plans to spend \$1095000 towards meeting this requirement, as described in the LCAP.

#### **LCFF Budget Overview for Parents**

Update on Increased or Improved Services for High Needs Students in 2024-25



This chart compares what:

Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Elementary School District's LCAP budgeted \$1095000 for planned actions to increase or improve services for high needs students Elementary School District actually spent \$1075000 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of \$20,000 had the following impact on Elementary School District's ability to increase or improve services for high needs

students:

The difference impacted the actions and services, resulting in an overall increase or improvement of 0.225%. This had a minimal effect.

#### \*NEW in DTS

There is now an option to print the BOP through the 2025 Local Control and Accountability Plan section

\*Please note: BOP will still need to be completed in the input form under the 2025-26 LCFF Budget Overview for Parents section



# **County Oversight Fiscal Checks**

### **County Oversight Fiscal Checks**

- 1. Budget Sufficiency
- 2. LCAP Adheres to Expenditure Requirements
  - a. Increased or Improved Services for Foster Youth, English Learners, Low Income Students
  - b. Review the Five Summary Tables
  - c. Budget Overview for Parents
- 3. Calculation and Implementation of Carryover

### **County Oversight Fiscal Checks**

#### **Checklist:**

County Superintendent Approval Criteria	
Fiscal	Approval Criteria
	Sufficient Expenditures in Budget to Implement LCAP: LEA's adopted budget for the coming school year (2025-26) includes expenditures sufficient to implement the specific actions and strategies included in LCAP (EC Section 52070(d)(2)).
	Adherence to SBE Expenditure Regulations: LEA's LCAP adheres to the expenditure requirements pursuant to 5 CCR 15497, and the descriptions provided by LEA for all LEA-wide or schoolwide services fully demonstrate that it will increase and/or improve services for unduplicated pupils by the Total Percentage to Increase or Improve Services for the Coming School Year. LEA's descriptions address instructions for Limited Actions contributing to the Total Percentage to increase or improve services for the Coming School Year as applicable.
	Calculation and Implementation of Carryover: LEA's LCAP includes calculations pursuant to EC 42238.07(c), indicates the total planned and estimated actual percentage of improved services, identifies the required carry-over percentage and dollar amount as applicable, and describes how the use of these funds satisfy the requirements for contributing to increased or improved services.

# **Budget Sufficiency**

#### Sufficient Funds in Budget to Implement LCAP

Using the LCAP Total Expenditures Table and SACS Form 01, we will verify that

district can afford what they propose to spend

Total Planned Expenditures Table								
otals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non- personnel	
Totals	\$169,000,000	\$1,000,000	\$ -	\$10,000,000	\$ 180,000,000	\$172,650,000	\$ 7,350,000	
Goal#	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	Gifted and Talented Education (Gate)	All	\$ 774,398	\$ -	\$ -	\$ -	\$ 774,398
1	2	International Baccalaurea te (IB)	All	\$ 847,621	\$ -	\$ -	\$ -	\$ 847,621
1	3	Magnet Programs	All	\$ 3,070,052	\$ -	\$ -	\$ -	\$3,070,052
1	4	Low-Income Student Achievement	Low- Income	\$ 3,001,760	\$ -	\$ -	\$ -	\$3,001,760

	nara Samuens	T	37	L	$\top$			
	REVENUES							0000 Form
	1) LCFF Sources	$\perp$	321,2	95,584.00	restricted	2025-26 S	otal Fund	% Dif
escription LEVENUES	2) Federal Revenue		11,4	77,769.00		(E)		C&
1) LCFF Sources 2) Federal Revenue	3) Other State Revenue		45,9	32,431.00	11.395,584.00 50.000.00 6.395,968.00	0.00 11,227,769.00 39.036.463.00	321,295,584.00 11,477,769.00 45,932,431.00	-3 -13
Other State Revenue     Other Local Revenue     TOTAL REVENUES	4) Other Local Revenue		21,8	57,392.00	0. 04 184 00	11,153,208.00 61,417,440.00	45,932,431.00 21,857,392.00 400.563,176.00	-13. -24.
EXPENDITURES  1) Certificated Salaries	5) TOTAL, REVENUES		400,5	63,176.00	2,0 29,832.00	36,474,743.00	179,304,575.00	2
Classified Salaries     Employee Benefits	EXPENDITURES				0.006,800.00 11,137,670.00 5,135,570.00	25,854,208.00 36,249,251.00 25,404,964.00	65,861,008.00 97,586,921.00 41,370,534.00	0 5 91
Services and Other Opera     Capital Outlay	atic				0,021,684.00	9,613,643.00 451,600.00	29,635,327.00 52,600.00	-0 -71
7) Other Outgo (excluding Tr Cotts) 8) Other Outgo - Transfers of	1) Certificated Salaries	1	179,3	04,575.00	1, 34,950.00 2, 06,600.00)	1,580,419.00	3,315,369.00	3
9) TOTAL, EX ENDITURES EXCESS (DEFICENCY) OF OVER EXPENDITURES BE	1	65,8	61,008.00	9.006.00	137,635,428.00	417,302,334.00	7	
FINANCING SOURCES AN OTHER FINANCING SOUR	O Familiana Barrette	12	97,5	86,921.00	9.78.830.00	(76,217,988.00)	(16,739,158.00)	-249
Interfund Transfers     Transfers In	0000-0025	1000000000	V.V.V.		58,000.00	0.00	150,000.00	0
b) Transfers Out	7600-7629	3,161,930.00	5,740,634.54	8,902,564.54	3,210,000.00	2,650,000.00	5,860,000.00	-34
Other Sources/Uses     Sources	8930-8979	127,073.00	0.00	127,073.00	127,073.00	0.00	127,073.00	0
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.
3) Contributions	8980-8999	(60,395,117.00)	60,395,117.00	0.00	(67,121,664.00)	67,121,664.00	0.00	0.

# **Budget Sufficiency**

#### Sufficient Funds in Budget to Implement LCAP

Verify LCFF Funds expended in LCAP do not exceed LCFF Sources on Form 01

LCFF Funds	1	ther State Funds	() ()	Local Funds	Fede	eral Funds	Total Fur	nds
\$ 169,000,000	\$	1,000,000	\$	¥	\$	10,000,000	\$ 180,00	0,000
				Total Pe	rsonnel	Total Non-p	ersonnel	
				\$ 172	2,650,000	\$	7,350,000	

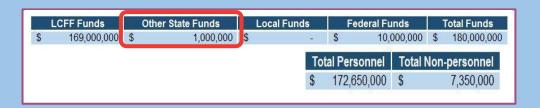


	- 11	
A. REVENUES		
1) LCFF Sources	321,295,584.00	
2) Federal Revenue	11,477,769.00	
3) Other State Revenue	45,932,431.00	
4) Other Local Revenue	21,857,392.00	
5) TOTAL, REVENUES	400,563,176.00	
B. EXPENDITURES		
1) Certificated Salaries	179,304,575.00	
2) Classified Salaries	65,861,008.00	
3) Employee Benefits	97,586,921.00	

# **Budget Sufficiency**

#### Sufficient Funds in Budget to Implement LCAP

 Verify Other State Funds expended in LCAP do not exceed Other State Revenue on Form 01



\$1M < \$45M =

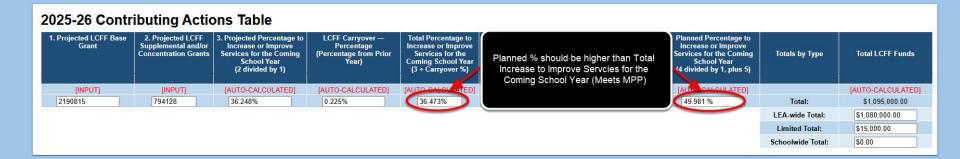


	111
A. REVENUES	
1) LCFF Sources	321,295,584.00
2) Federal Revenue	11 477 769 00
3) Other State Revenue	45,932,431.00
1) Other Level Florence	21,007,002.00
5) TOTAL, REVENUES  B. EXPENDITURES	400,563,176.00
Certificated Salaries	179,304,575.00
2) Classified Salaries	65,861,008.00
3) Employee Benefits	97,586,921.00

# **Increased or Improved Services**

Inc	Increased or Improved Services for Foster Youth (FY), English Learners (ELs), Low-Income (LI) Students				
Fiscal	Approval Criteria				
	<b>Total Projected LCFF Supplemental and/or Concentration Grants:</b> LEA specifies the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15% LCFF Concentration Grant.				
	Projected Additional 15 Percent LCFF Concentration Grant: LEA specifies the amount of additional LCFF concentration grant add-on funding (EC 42238.02) that the LEA estimates it will receive in the coming year.				
	Projected Percentage to Increase or Improve Services for the Coming School Year: LEA specifies the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a)(7).				
	Percentage to increase or improve services agrees with the FCMAT LCFF Calculator				
	<b>LCFF Carryover – Percentage</b> : LEA specifies the LCFF Carryover Percentage identified in the LCFF Carryover Table or specifies 0.00% if no carryover is identified.				
	LCFF Carryover – Dollar: LEA provides the LCFF Carryover Dollar amount identified in the LCFF Carryover Table or specifies \$0 if no carryover is identified.				
	<b>Total Percentage to Increase or Improve Services for the Coming School Year:</b> LEA provides a total percentage to increase or improve services which is equal to the sum of the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage, pursuant to 5 CCR Section 15496(a)(7).				

# Meeting % of Increased & Improved Services



- 49.981% is higher than 36.473% so Minimum Proportionality Percentage (MPP) requirement is met
- If percentage was less than 36.473%, then MPP is not met and LCAP can not be approved

# **Summary Action Tables**

Yes	Action Tables			
	Use of Template and Required Tables			
	Approval Criteria			
	action tables submitted with LCAP adhere to the template adopted by SBE.			
	LEA provides the following tables, at a minimum:			
	2025-26 Total Planned Expenditures Table			
	2025-26 Contributing Actions Table			
	2024-25 Annual Update Table			
	2024-25 Contributing Actions Annual Update Table			
	2024-25 LCFF Carryover Table			

# **Total Planned Expenditure Table**

Yes	Total Planned Expenditure Table
	Approval Criteria
	Correct year (2025-26) is provided.
	The summary fields at the top of the table are populated. (Recommendation: Test one or more totals for accuracy.)
	Total for LCFF Funds does not exceed total LCFF Sources on SACS Form 01, Column F, Row A.1
	Total for All Other State funds does not exceed total Other State Revenue on SACS Form 01, Column F, Row A.3
	Total for Local Funds does not exceed total Other Local Revenue on SACS Form 01, Column F, Row A.4
	Total for Federal Funds does not exceed total Federal Revenue on SACS Form 01, Column F, Row A.2
	Total Personnel does not exceed total of Certificated Salaries plus Classified Salaries plus Employee Benefits on SACS Form 01, Column F, Rows B.1, B.2, and B.3
	Total Non-Personnel does not exceed Total Expenditures on SACS Form 01, Column F, Row B.9 minus Total Personnel (the total of Rows B.1, B.2, and B.3 calculated above)
	Goal # and Action # are included for each item in the table and are aligned to the Goals and Actions section
	Action Title has been provided for each item in the table and is aligned to the Goals and Actions section
	Student Group(s) has been provided for each item, either listed "All" or one or more specific student groups
	Funding source(s) is(are) provided.
	Total funds equal the sum of all funds listed.
	Total funds match the total funds for the Action listed in the Goals and Actions section.

# **Contributing Actions Table**

	Contributing Actions Table				
Fiscal	Approval Criteria				
	Correct year (2025-26) is provided.				
	(b) The summary fields at the top of the table are populated and include correct projected funds.				
	(b1) Projected LCFF Base Grant matches the LEAs LCFF Calculator				
	(b2) Projected Supplemental and/or Concentration Grants matches the LEAs LCFF Calculator				
	(b3) Projected Percentage to Increase or Improve Services for the Coming School Year matches the LEA's LCFF Calculator				
	(b4) LCFF Carryover – Percentage (% from the Prior Year) matches the LCFF Carryover – % calculated on the 2024-25 LCFF				
	(c) Goal #, Action #, and Action Title are included for each item in the table and are aligned to the Total Planned Expenditure Table (and Goals and Actions section)				
	(d) Contributing to Increased or Improved Services: All actions in the table are marked "Yes."				
	(e) Scope: LEA provides a scope for each action which is LEA-wide (i.e., Districtwide or Charter-wide), Schoolwide, or Limited.				
	(f) Unduplicated Student Group(s): LEA identifies one or more unduplicated student groups to be served by each action in the table. "All" in this field indicates that Foster Youth, English Learner, and Low-Income students are being served by the action.				
	(g) Location: LEA identifies the location for each action, which may include All Schools, Specific Schools, or Specific Grade Spans.				
	(g1) If specific schools or grade spans are listed, LEA provides the individual schools, grade spans, or school types.				
	(i) LCFF Carryover — Percentage: LEA provides the LCFF Carryover — Percentage identified in the 2024-25 LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, the percentage specified should be zero (0.00%).				

# **Annual Update Table**

	Annual Update Table			
Fiscal	Approval Criteria			
	(a) Correct year (2024-25) is provided.			
	(b) The summary fields at the top of the table are populated.			
	(c) The following columns are populated, and match information provided in the 2024-25 LCAP (note that actions that were not in the original LCAP and that have been added are allowed)			
	(c1) Goal # and Action #			
	(c2) Prior Action/Service Title			
	(c3) Contributing to Increased or Improved Services			
	(c4) Last Year's Planned Expenditures (Total Funds)			
	(d) Estimated Actual Expenditures (Input Total Funds): LEA must provide estimated actual amounts for each item.			

# **Contributing Actions Annual Update Table**

Contributing Actions Annual Update Table			
Fiscal	Approval Criteria		
	(a) Correct year (2024-25) is provided.		
	(a1) Goal # and Action #		
	(a2) Prior Action/Service Title		
	(a3) Contributing to Increased or Improved Services		
	(a4) Last Year's Planned Expenditures (LCFF Funds)		
	(b) The summary fields at the top of the table are populated.		
	(c) Estimated Actual LCFF Supplemental and/or Concentration Grants: LEA provides the total amount of LCFF supplemental and concentration grants it estimates it will actually receive in the current school year.		
	(c1) Amount agrees with FCMAT LCFF Calculator.		
	(d) Contributed to Increased or Improved Services: All actions in the table are marked "Yes."		
	(e) Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds): LEA provides amounts for each action item in table, if applicable.		
	(f) Estimated Actual Percentage of Improved Services (Input Percentage): LEA provides percentages for any action identified as contributing, being provided on a Limited basis to unduplicated students, and which does not have funding associated with the action.		

# **Budget Overview for Parents Approval Criteria**

Yes		Budget Overview for Parents Approval Criteria				
	1. General Information					
	a. Budget Overview adheres to the template adopted by the SBE, b. Local Educational Agency (LEA) name: (LEA) name provided, b. CDS Code: LEA provided enter 14-digit district CDS code. d. LEA contact information: LEA listed name, phone number and email address of the person completing the LCAP, e. Coming School Year: Correct year (2025-26) is provided, f. Current School Year: Correct year (2024-25) is provided,					
	2, 2025-26 Projected G	eneral Fund Revenue for the 2025-26 School Year				
		F Funds, including supplemental and concentration grant, is equal to the amount listed on SACS Form 01, tow A.1 (LCFF Sources).				
	- Contract de la cont	mental/Concentration Grant Funds for LEA agree with amount in the FCMAT LCFF Calculator.				
	(a2) Row 12 (Other State	) All other state funds for LEA is equal to the amount listed in SACS Form 01, Column F, Row A.3 Revenue).				
	(a3) All loca	Funds for LEA is equal to the amount listed in SACS Form 01, Column F, Row A.4 (Other Local Revenue).				
		ral Funds for LEA is equal to the amount listed in SACS Form 01, Column F, Row A.2 (Federal Revenue).				
	(a5) The total (Total Rever	al of the Projected General Fund Revenue should equal the amount indicated on SACS Form 01, Column F, Row A.5 nues)				
		nditures for the 2025-26 School year				
	(a) Total Bud Expenditure	dgeted General Fund Expenditures for LEA is equal to the amount listed in SACS Form 01, Column F, Row B.9 (Total s).				
		udgeted Expenditures in LCAP is equal to the amount listed in the Total Funds field of the 2024-25 Total Planned s Table of the submitted LCAP.				
		udgeted Expenditures for High Needs Students in the LCAP is equal to the amount listed in the Total Planned Expenditures field of the 2024-25 Contributing Actions Table of the submitted LCAP.				
		Budgeted Expenditures for High Needs Students in the LCAP is less than Supplemental / Concentration Grant Funds A provides a brief description of additional actions it is taking to meet its requirement to increase or improve services for students.				
		enditures not included in the LCAP is equal to the difference between Total Budgeted General Fund Expenditures and ted Expenditures in LCAP.				
		ovides a brief description of any General Fund es for the coming school year that are not included in the LCAP.				

# **Budget Overview for Parents Approval Criteria**

	4. 2024-25 Annual Update		
		(a) Current School Year: Correct year (2024-25) is provided.	
		(b) Total Budgeted Expenditures for High Needs Students in the 2024-25 LCAP is equal to the amount listed in the Total Planned Contributing Expenditures field of the Contributing Actions Annual Update Table of the submitted LCAP.	
		(c) Total Estimated Actual Expenditures for High Needs Students in the 2024-25 LCAP is equal to the amount listed in the Total Estimated Actual Expenditures for Contributing Actions field of the Contributing Actions Annual Update Table of the submitted LCAP.	
		(c1) If Total Estimated Actual Expenditures for High Needs Students is less than Total Budgeted Expenditures for High Needs Students in the 2024-25 LCAP, LEA provides a brief description of how the difference in actual spending impacted the actions and services and overall increased or improved services in the current school year.	

# **LCFF Carryover**

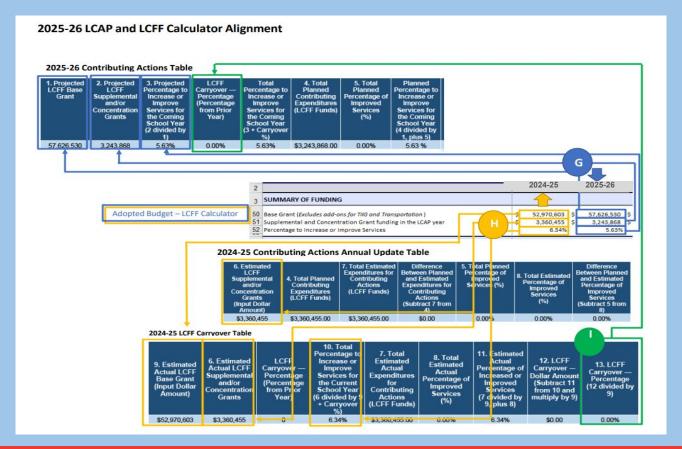
- Carryover amounts must be accounted for in the next year's LCAP
- Carryover funds and how they will be spent must be clearly communicated in the LCAP
- Must demonstrate the LCFF carryover funds are still being used to increase or improve services for high-need students.
- LCFF Carryover- Percentage we will verify whether the LCFF carryover
  percentage aligns with the LCFF Carryover- Percentage field in the Contributing
  Actions table and identified in the LCFF Carryover Table
- LCFF Carryover- Dollar- We will verify whether the LCFF carryover dollar amount aligns with the LCFF Carryover- Dollar Amount field in the LCFF Carryover table

# **LCFF Carryover Table**

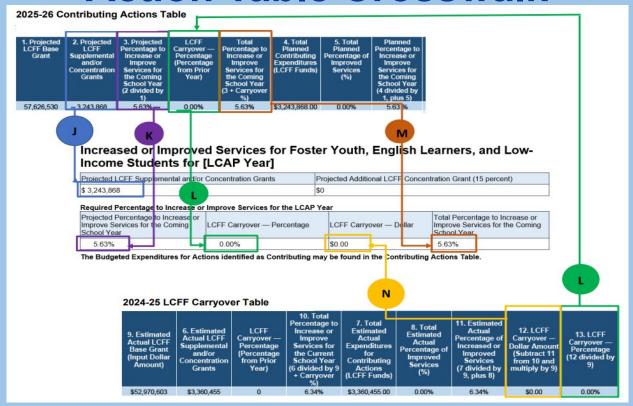
LCFF Carryover Table			
Fiscal	Approval Criteria		
	(a) Correct year (2024-25) is provided.		
	(b) Table fields are populated.		
	(c) Estimated Actual LCFF Base Grant: LEA provides the total amount of LCFF funding it estimates it will receive for the current school year, excluding the supplemental and concentration grants and add-ons for Targeted Instructional Improvement Grant and Home to School Transportation Programs.		
	(c1) Amount agrees with the FCMAT LCFF calculator.		
	(d) Estimated Actual LCFF Supplemental and/or Concentration Grants: LEA provides the amount of LCFF Supplemental and Concentration grant funding it estimates it will receive for the current school year.		
	(d.1) Amount agrees with the FCMAT LCFF calculator.		
	(e) LCFF Carryover — Percentage (Percentage from the Prior Year): LEA provides the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior year's LCAP.		

### **Action Tables Crosswalks**

### **LCFF- Action Tables Crosswalk**



# Increased or Improved Services Action Table Crosswalk



# **District Assignment List**

### **District Assignment List**

District	TLN Contact	Fiscal Advisor		
Arvin	Michael Hernandez	Marcos Gamino		
BCSD	Jonathan Gage	Marcos Gamino		
Beardsley	Stephanie Trickey	Maxx Garris		
Blake	Michael Hernandez	Marcos Gamino		
Buttonwillow	Stephanie Trickey	Maxx Garris		
CAAT	Lilly Rosenberger	Maxx Garris		
Caliente	Stephanie Trickey	Marcos Gamino		
Delano Elem.	Amy Brakeman	Maxx Garris		
Delano High	Jonathan Gage	Marcos Gamino		
Di Giorgio	Amy Brakeman	Maxx Garris		
Edison	Michael Hernandez	Vanessa Romero		
El Tejon	Stephanie Trickey	Vanessa Romero		
Elk Hills	Amy Brakeman	Maxx Garris		
Fairfax	Amy Brakeman	Vanessa Romero		
Fruitvale	Amy Brakeman	Maxx Garris		
General Shafter	Michael Hernandez	Marcos Gamino		
Greenfield	Michael Hernandez	Marcos Gamino		
GROW - Arvin	Lilly Rosenberger	Marcos Gamino		
KCSOS-Alt Ed	Michael Hernandez	Maria Arias		
Kern High	Amy Brakeman	Maxx Garris		
Kernville	Jonathan Gage	Vanessa Romero		
Lakeside	Jonathan Gage	Vanessa Romero		
Lamont	Jonathan Gage	Maxx Garris		
Linns Valley	Jonathan Gage	Maxx Garris		
Lost Hills	Amy Brakeman	Maxx Garris		
Maple	Michael Hernandez	Vanessa Romero		
Maricopa	Michael Hernandez	Marcos Gamino		
McFarland	Michael Hernandez	Maxx Garris		
McKittrick	Stephanie Trickey	Maxx Garris		
Midway	Stephanie Trickey	Maxx Garris		
Mojave	Michael Hernandez	Vanessa Romero		
Muroc	Michael Hernandez	Vanessa Romero		
Norris	Jonathan Gage	Marcos Gamino		
Panama-Buena Vista	Stephanie Trickey	Vanessa Romero		
Pond	Jonathan Gage	Vanessa Romero		
Richland	Jonathan Gage	Marcos Gamino		
REALMS	Lilly Rosenberger	Vanessa Romero		
Rio Bravo-Greeley	Stephanie Trickey	Marcos Gamino		
Rosedale	Jonathan Gage	Maxx Garris		
Semitropic	Michael Hernandez	Marcos Gamino		
Sierra Sands	Amy Brakeman	Marcos Gamino		
South Fork	Amy Brakeman	Marcos Gamino		
Southern Kern	Jonathan Gage	Vanessa Romero		
Standard	Amy Brakeman	Vanessa Romero		
Taft City	Jonathan Gage	Marcos Gamino		
Taft High	Stephanie Trickey	Marcos Gamino		
Tehachapi	Stephanie Trickey	Marcos Gamino		
Valley Oaks Vineland	Lilly Rosenberger	Michael Gumapac		
	Jonathan Gage	Vanessa Romero		
Wasco Elem.	Stephanie Trickey	Maxx Garris		
Wasco High	Amy Brakeman	Maxx Garris		
Wonderful	Lilly Rosenberger	Maxx Garris		

MA & Fiscal Analyst
Assignment List

# **Questions?**

### RESOURCES

- FCMAT- <a href="https://www.fcmat.org">https://www.fcmat.org</a>
- FCMAT Projection Pro <a href="https://www.fcmat.org/projection-pro">https://www.fcmat.org/projection-pro</a>
- Property tax Information <a href="https://kern.org/fiscal-support/district-advisory-services/funding-information/">https://kern.org/fiscal-support/district-advisory-services/funding-information/</a>
- Workers comp rate <a href="https://kern.org/finance/district-advisory-services/funding-information/">https://kern.org/finance/district-advisory-services/funding-information/</a>
- Special Education Funding <a href="https://kern.org/fiscal-support/district-advisory-services/special-education/">https://kern.org/fiscal-support/district-advisory-services/special-education/</a>
- School Services Dartboard- <a href="https://www.sscal.com/taxonomy/term/2792">https://www.sscal.com/taxonomy/term/2792</a>
- CDE Budget Criteria <a href="https://www.cde.ca.gov/fg/fi/ss/distbudgetcsfy2425.asp">https://www.cde.ca.gov/fg/fi/ss/distbudgetcsfy2425.asp</a>
- SACS QUERY <a href="https://www2.cde.ca.gov/sacsquery/guerybyresource.asp">https://www2.cde.ca.gov/sacsquery/guerybyresource.asp</a>
- California School Accounting Manual- <a href="https://www.cde.ca.gov/fg/ac/sa/documents/csam2024complete.pdf">https://www.cde.ca.gov/fg/ac/sa/documents/csam2024complete.pdf</a>
- LCAP Crosswalks- <a href="https://kern.org/fiscal-support/district-advisory-services/tools-resources/">https://kern.org/fiscal-support/district-advisory-services/tools-resources/</a>
- LCAP Development Series Resources- https://kern.instructure.com/courses/87548

# Feedback Survey

