
May 1, 2026

TO: School District Administrators

FROM: Division of Fiscal Support

SUBJECT: Financial Reporting – 2026-27 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 on 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: <https://kern.org/fiscal-support/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 to LCAP@kern.org and submit the 2026–27 budget to KCSOS through the SACS Web portal. Additionally, email the LCFF calculator to Matt Hughes at mahughes@kern.org.

Any required hard copies or signature pages may be scanned and emailed or dropped off at our office on the 5th floor of City Centre.

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

MG:mwh
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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)
- Budget Overview for Parents Excel File

SUMMER CONTACTS

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

Please submit the LCAP to LCAP@kern.org. All other items listed above (excluding the LCAP) should be submitted/promoted through the appropriate channels.

If submitting hard copies, **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:

Signature

Title

Date