



KCSOS

LCAP for CBOs

A Guide for Chief Business Officials (CBOs)

April 22, 2026

District Advisory Team



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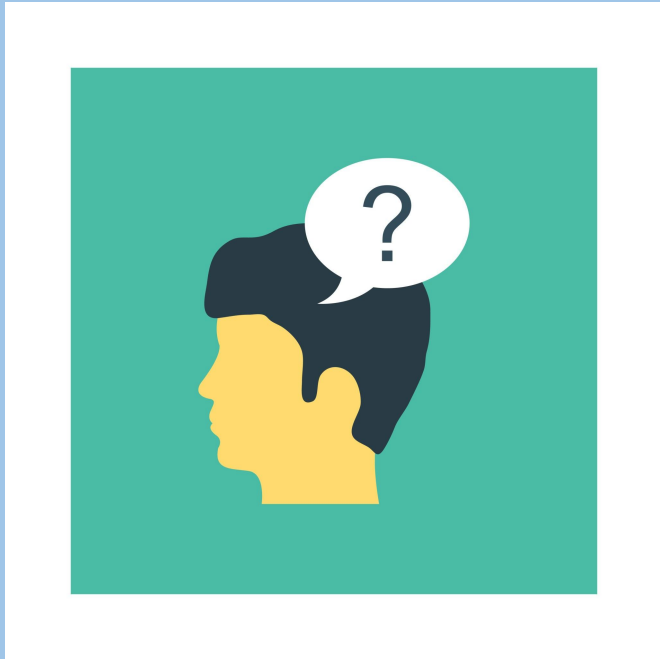


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Questions Throughout



Introduction to the LCAP

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.



**Comprehensive
Strategic Planning**



**Meaningful
Engagement**



**Accountability
&
Compliance**

Key Factors

- **Aligns with the Local Control Funding Formula (LCFF)**
Ensures planning and spending reflect state priorities and funding requirements.
- **Drives Student Achievement**
Focuses on improving outcomes for all students, especially in academics, engagement, and college/career readiness.
- **Prioritizes Equity**
Directs resources and services toward high-need student groups (low-income, English learners, foster youth).
- **Connects Budget to Goals**
Ensures funding decisions are directly tied to identified needs and planned actions.
- **Incorporates Stakeholder Input**
Reflects meaningful engagement from parents, staff, students, and the community.
- **Emphasizes Accountability**
Uses measurable goals and data to monitor progress and demonstrate impact.
- **Supports Continuous Improvement**
Updated annually to reflect progress, challenges, and changing student needs

LCAP Planning Timeline

| JAN - MARCH | MARCH - APRIL | MAY- JUNE | JUNE | JULY 1 | AUG - SEP |
|--|---|--|---|--|--|
| Stakeholder Engagement Engage educational partners (parents, teachers, staff, students) to discuss student needs. Distribute surveys and conduct partner meetings. | Budget Alignment Ensure the district budget is aligned with LCAP goals, actions, and services, with a clear connection between planned expenditures and identified student needs. | LCAP Draft Completed Superintendent, Educational Services, and CBO collaborate to develop and refine the LCAP draft. The draft is then submitted to the County Office for initial review and feedback. | Board Approval The Governing Board reviews and formally approves both the LCAP and the district budget in a public meeting. | Submission to County Office of Education Following board approval, the district submits the finalized LCAP and budget to the County Office of Education for official review. | County Office of Education Review The County Office of Education reviews the approved LCAP and budget for compliance and alignment, and provides final feedback or required revisions to the district. |

April-May
Fiscal

Complete & Finalize Annual update estimates.

Complete budget estimates for the new year.

Estimate LCFF base revenue and supplement/concentration funding using second interim LCFF calculator. Finalize when May revise becomes available.

Communicate estimates with LEA LCAP team to analyze material differences in expenditures, **narrative Prompt #2**, planned expenditures and action implementation.

May Revise
Fiscal

Adjust LCFF calculator to May Revise. Finalize LCFF base revenue and S&C funding.

Complete final updates to adopted budget/LCAP.

Ensure Minimum Proportionality Percentage (MPP) is met.

Review any changes with LEA LCAP team and update **narrative Prompt #2 and #4** as applicable

Share with Fiscal Analyst for feedback and review.

June
Fiscal

Public Hearing & Board Adoption

Once board approved, submit **all** documents to KCSOS for review.

Required Documents:
LCAP: Annual Update Table complete with final estimates

LCAP: Goals and Actions complete with estimated budget amounts

LCAP: Copy of LCAP with BOP

Final adopted budget LCFF calculator & SACS Fund Forms

Submit to COE for Approval by July 1st

LCAP Adoption Fiscal Penalty

- If an LEA has not adopted its LCAP on or before July 1 the auditor is required to assess a fiscal penalty equal to *20 percent* of the LEAs second principal apportionment.
 - This penalty will be increased by *1 percent* for each additional business day after July 1 that the LEA failed to adopt the LCAP.
 - This requirement applies to all LEAs (COEs, school districts and charter schools)

LCAP Components



Required Sections of the LCAP

1. **Budget Overview for Parents** – A high-level financial snapshot
2. **Plan Summary** – The district’s vision, priorities, and goals
3. **Engaging Educational Partners** – Stakeholder input and its influence on the plan
4. **Goals and Actions** – Specific investments for student outcomes
5. **Increased or Improved Services for Unduplicated Students** – Equity focused services for high-needed student groups
6. **Actions Tables** - Detailed budget and expenditure breakdown
7. **Instructions**- State required guidance for LCAP completion

Budget Overview for Parents

Budget Overview for Parents

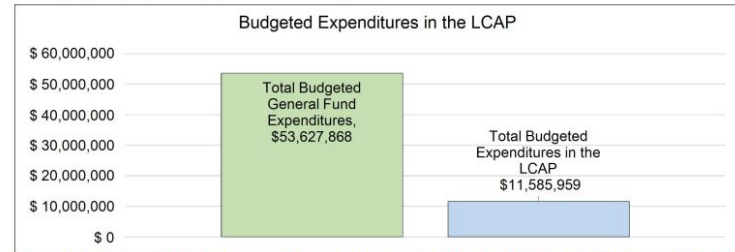
- Provides a clear, high-level summary of district finances
- Outlines how funding is allocated, highlighting major categories

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

- Match the district's adopted budget
- Align with LCFF funding calculations
- Making sure the narrative clearly ties spending to student outcomes

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 Fruitvale School District plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the 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.

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

- Provide financial and demographic information for planning purposes
- Review and gain a clear understanding of the district's vision, mission, and goals

Engaging Educational Partners

A summary of stakeholder engagement efforts, including input gathered from families, staff, students, and community members—and how that feedback shaped the plan.

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

- **Stakeholder Engagement Support**
 - Present clear, accessible financial information
 - Participate in meetings (DELAC, committees, bargaining units, etc)
 - Explain budget constraints and opportunities
 - Clarify how input impacts funding decisions
- **Compliance & Fiscal Accuracy**
 - Ensure LCAP financial data is accurate and aligned with the budget
 - Verify consistency with interim reports
 - Confirm proper use and justification of supplemental and concentration funds

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.
- Evaluate ongoing vs one-time cost implications

Goals & Actions

Specific, measurable goals and the aligned actions, services, and investments designed to improve student 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

Role of the Chief Business Official (CBO)

- Align expenditures with LCAP goals, actions, and services
- Work with Educational Services to cost out initiatives and prioritize funding
- Assess financial feasibility of planned programs

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).

Role of the Chief Business Official (CBO)

- Works with HR to fully cost staffing (salary, benefits, step/column, ongoing impact)
- Allocates funds in the budget and ensures correct account coding.
- Evaluates ongoing vs. one-time costs for sustainability
- Monitor expenditures to ensure alignment, reporting, and compliance

Increased/Improved Services for Unduplicated Students

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 how services are principally directed and effective in meeting student needs.
- Demonstrates how services supplement and extend beyond base programs.
- Includes clear rationale, descriptions of services, and intended student impact.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

| | |
|---|--|
| Total Projected LCFF Supplemental and/or Concentration Grants | Projected Additional 15 percent LCFF Concentration Grant |
| \$1295436 | \$171,385 |

Required Percentage to Increase or Improve Services for the LCAP Year

| 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 |
|---|-----------------------------|-------------------------|---|
| 43.489% | 1.012% | \$31,522.02 | 44.501% |

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

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.

Role of the Chief Business Official (CBO)

- Verifies this action qualifies as an “increased or improved service”
- Ensures S&C funds are appropriately allocated and clearly documented
- Supports development of clear cost breakdowns and fiscal justifications for COE review and approval
- Assists in aligning narrative, funding source, and budget coding for compliance and consistency

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

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

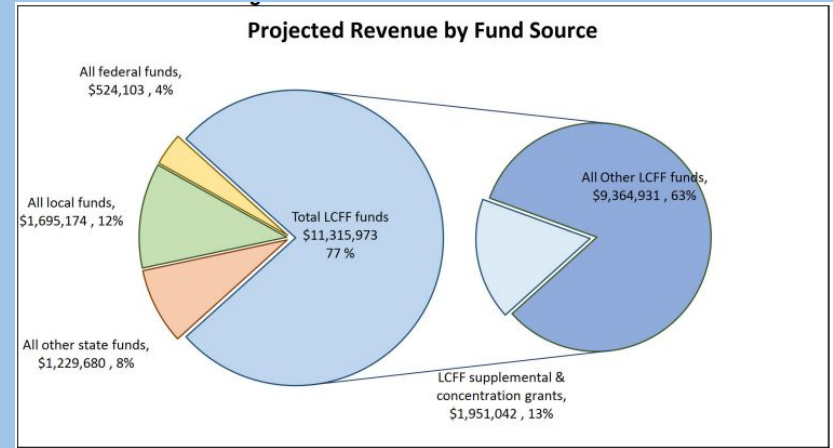
- Help ensure timely submission by coordinating:
 - Budget adoption and public hearings
 - LCAP and budget alignment for county office review
 - Adjustments based on county feedback, if necessary

Financial Planning for LCAP

Financial Planning for LCAP

Revenue Sources

- LCFF Base Funds
- Supplemental & Concentration Grants
- Federal & State Grants
- Local Funds



Revenues should tie to Budget Financial Report (SACS Form 01 & LCFF Calculator)

Financial Planning for LCAP

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

Financial Planning for LCAP

Supplemental & Concentration Grants – Targeted Student Support

- Provide additional funding to support high-need students:
 - English Learners, Low-Income, Foster Youth
- Supplemental Grants
 - Allocated based on the percentage of unduplicated pupils
- Concentration Grants
 - If >55% of students are high-need
- Supports services such as:
 - After-school and academic interventions
 - EL services
 - Mental health support

Financial Planning for LCAP

Federal & State Grants – Targeted Funding Sources

- Examples:
 - **Title I** – Supports low-income students and closing achievement gaps
 - **Title II** – Professional development
 - **Title III** – English Learner programs
 - **Title IV** – Well-rounded opportunities
- **SPED** – Services and supports for students with disabilities
- **CTE** – Career & Technical Education pathways and programs
- **LREBG**- Learning Recovery Emergency Block Grant
- **EM**- Equity Multiplier

Must align with **LCAP goals and actions**

Developing a LCAP Friendly Budget

Developing a LCAP Friendly Budget

Use SACS account code identifiers to track LCAP expenditures

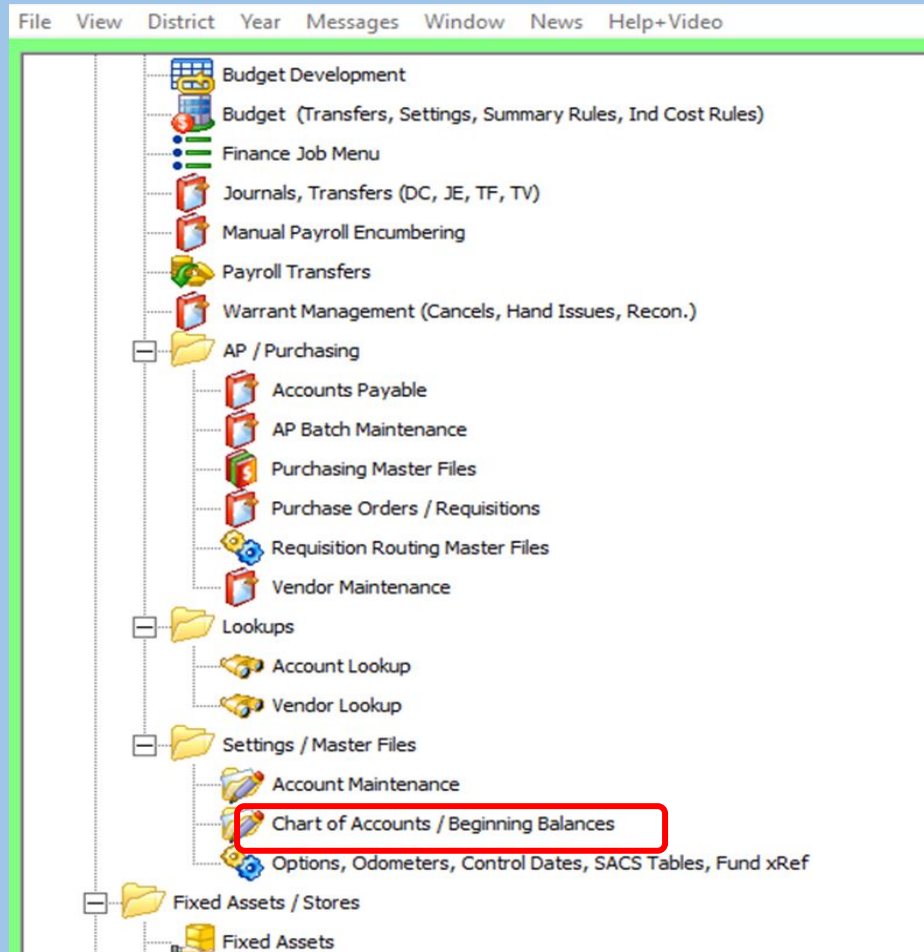
QCC Type Accounts

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

- Code expenses to corresponding LCAP identifier to track
 - 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

Chart of Accounts...
File Options
Change

TYPE-3: 203
Name: LCAP GOAL 2 ACTION 3
Abbreviation: LCAP
Reference:
Type:
GL Type:

Field Maintenance | Transfer Desc

| Field | ID | Size | Type |
|-------|------------|------|---------|
| 5 | SUB-OBJECT | 2 | Numeric |
| 6 | GOAL | 4 | Numeric |
| 7 | FUNCTION | 4 | Numeric |
| 8 | SITE | 3 | Numeric |
| 9 | TYPE-2 | 2 | Numeric |
| ▶ 10 | TYPE-3 | 3 | Numeric |
| 11 | TYPE-4 | 4 | Numeric |

| Value | Name | Abbr. |
|-------|----------------------|-------|
| 000 | Default | |
| 101 | LCAP GOAL 1 ACTION 1 | LCAP |
| 102 | LCAP GOAL 1 ACTION 2 | LCAP |
| 103 | LCAP GOAL 1 ACTION 3 | LCAP |
| 104 | LCAP GOAL 1 ACTION 4 | LCAP |
| 105 | LCAP GOAL 1 ACTION 5 | LCAP |
| 201 | LCAP GOAL 2 ACTION 1 | LCAP |
| 202 | LCAP GOAL 2 ACTION 2 | LCAP |
| ▶ 203 | LCAP GOAL 2 ACTION 3 | LCAP |
| 204 | LCAP GOAL 2 ACTION 4 | LCAP |
| 205 | LCAP GOAL 2 ACTION 5 | LCAP |
| 206 | LCAP GOAL 2 ACTION 6 | LCAP |
| 207 | LCAP GOAL 2 ACTION 7 | LCAP |
| 301 | LCAP GOAL 3 ACTION 1 | LCAP |
| 302 | LCAP GOAL 3 ACTION 2 | LCAP |
| 303 | LCAP GOAL 3 ACTION 3 | LCAP |

Monitoring Progress

Budget Report

Sort by by T3

LCAP Goal 2 Action 4

| LCAP | | FROM 07/01/2024 TO 06/30/2025 | | | |
|---|--------------------------------|----------------------------------|-----------|--------------|------|
| FUND :01 GENERAL FUND | | UNAPPROVED TRANSACTIONS INCLUDED | | | |
| | | TYPE-3 :204 LCAP GOAL 2 ACTION 4 | | | |
| FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4 | | EXPENDED/RECEIVED | | | |
| | | WORKING BUDGET | CURRENT | YEAR TO DATE | % |
| 1100 | CERTIFICATED TEACHERS SALARIES | | | | |
| 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 |

Monitoring Progress Using KiDS

How can KiDS support your work?



KiDS connects student-level data to program funding, so districts can see services and how they are aligned to LCAP goals.



KiDS bridges the services CBOs deliver and the district's accountability requirements.



Aligns LCAP goals and on-going expenditures by Action.

Monitoring Progress Using KiDS



What KiDS IS

- High level temperature check
- Updated nightly
- Downloadable & shareable

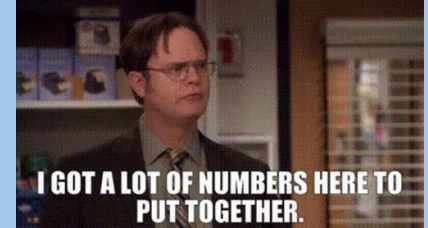
What KiDS is NOT

- QSS/QCC
- Editable (Read only)
- Available to designated staff (Specific User Roles Required)

Tracking LCAP Goals & Expenditures in KiDS

How can KiDS
support your
work?

Scenario



The CBO at Coffee School District was asked by their LCAP Coordinator to provide an update on the expenditures for Goal #1 Actions 1-4.



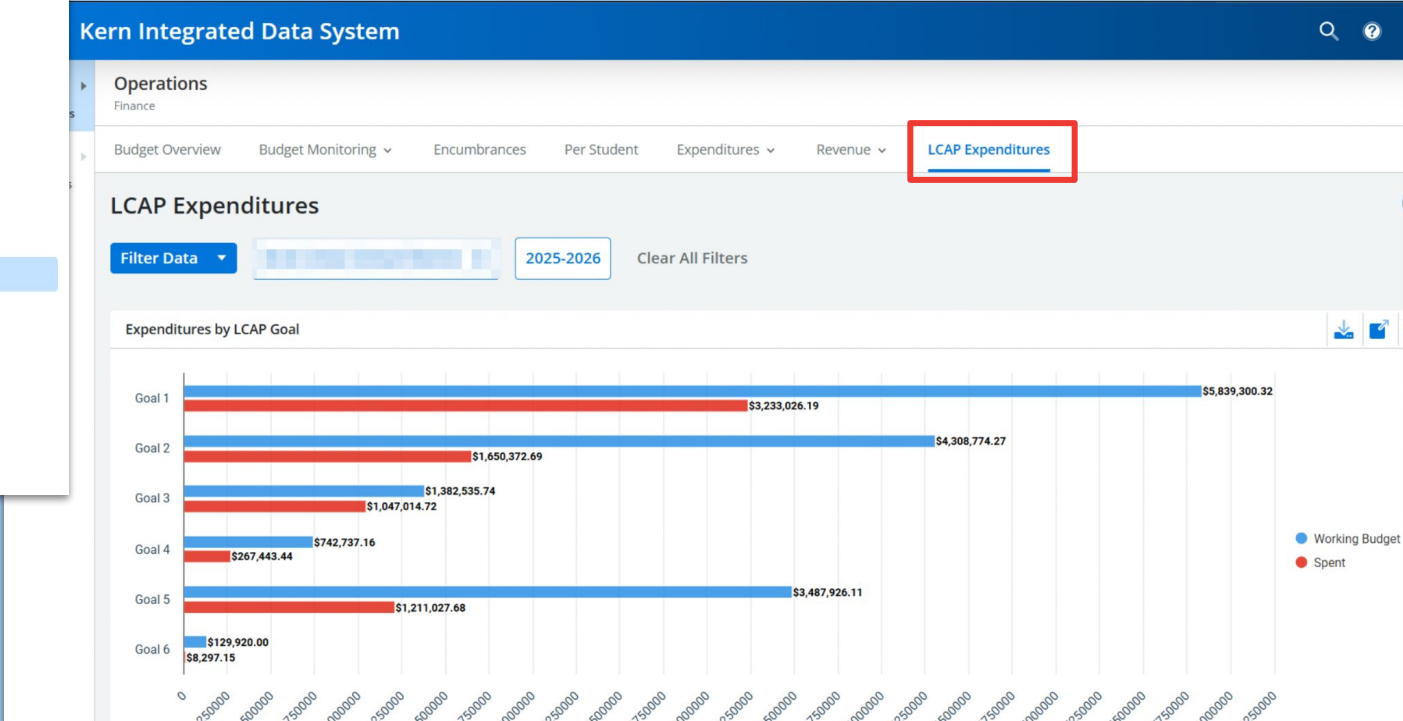
Monitoring Goals & Expenditures in KiDS



KIDS Kern Integrated Data System

- Dashboards
- Essentials
- My Classroom
- Early Warning
- Interventions
- Student Plans
- Student Success
- Operations**
- KCSOS Operations
- Reporting
- Usage and Statistics

- Finance
 - Budget Overview
 - Budget Monitoring
 - Encumbrances
 - Per Student
 - Expenditures
 - Revenue
 - LCAP Expenditures**



Questions?



Thank you!

Kathy Gonzales

Data Analytics Specialist

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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

Break Time

10:00

Action Tables in Document Tracking Services (DTS)

Document Tracking Services (DTS)

The screenshot shows the Document Tracking Services (DTS) web application. At the top left is the logo and name "DOCUMENT TRACKING SERVICES" with the URL "www.doc-tracking.com". To the right are navigation icons for Home, Translate, Vault, My Info, and Log Out. Below the logo is a "Coordinator Menu" with links for View Users, View Locations, Document Change Report, View Documents (All Locations), Update Data (All Locations), Export Data (All Locations), and Progress Reports. A "Documents" section shows a list of documents with columns for Name, Document Last Updated, View Document, Document History, Attachments, and Edit By Sections. The document "2026 LCFF Budget Overview for Parents" is highlighted with a red box, and a red arrow points to the "2" in the "Edit By Sections" column for that document. The footer contains the copyright notice "©2007 - 2025 Document Tracking Services".

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Documents ([Active](#) | [Archived](#))

| Name | Document Last Updated | View Document | Document History | Attachments | Edit By Sections |
|--|-----------------------|---------------|----------------------|----------------------|--------------------|
| 2023 Educator Effectiveness Block Grant Plan | 2023-10-02 | | View | View | 12 |
| 2023 ESSER III Expenditure Plan | Never | | View | View | 9 |
| 2023 Expanded Learning Opportunities Grant Plan | 2024-10-28 | | View | View | 5 |
| 2025 Local Indicator Self-Reflection of 2023-24 Indicators | 2024-06-10 | | View | View | 10 |
| 2025 School Accountability Report Card | 2025-03-10 | | View | View | 33 |
| 2025 LCAP Federal Addendum | Never | | View | View | 13 |
| 2025 LCAP Mid-Year Monitoring Report for the 2025-26 LCAP | 2025-02-04 | | View | View | 7 |
| 2026 LCFF Budget Overview for Parents | Never | | View | View | 2 |
| 2026 Local Control and Accountability Plan | Never | | View | View | 21 |
| 2026 Local Indicator Self-Reflection 25-26 Indicators | Never | | View | View | 10 |

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Documents

| Name | Document Last Updated | View Document | Document History | Attachments | Edit By Sections |
|--|-----------------------|---------------|----------------------|----------------------|--------------------|
| 2026 Local Control and Accountability Plan | 2026-04-14 | | View | View | 21 |



Sections

| Include | Name | Section Last Updated |
|-------------------------------------|--|----------------------|
| <input checked="" type="checkbox"/> | LCFF Budget Overview for Parents | Never |
| <input checked="" type="checkbox"/> | LCAP Title Page | Never |
| <input checked="" type="checkbox"/> | Plan Summary: General Information | 2026-03-31 |
| <input checked="" type="checkbox"/> | Plan Summary: Reflections | 2026-03-31 |
| <input checked="" type="checkbox"/> | Plan Summary: Comprehensive Support and Improvement | Never |
| <input checked="" type="checkbox"/> | Engaging Educational Partners | 2026-03-31 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 1 | 2026-04-14 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 2 | 2026-04-14 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 3 | 2026-04-14 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 4 | 2026-04-14 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 5 | 2026-04-14 |
| <input checked="" type="checkbox"/> | Increased or Improved Services | 2026-04-14 |
| <input checked="" type="checkbox"/> | Required Descriptions: LEA-wide and Schoolwide Actions | 2026-03-31 |
| <input checked="" type="checkbox"/> | Required Descriptions: Limited Actions | Never |
| <input checked="" type="checkbox"/> | Additional Concentration Grant Funding | Never |
| <input checked="" type="checkbox"/> | 2026-27 Total Planned Expenditures Table | 2026-04-14 |
| <input checked="" type="checkbox"/> | 2026-27 Contributing Actions Table | 2026-04-14 |
| <input checked="" type="checkbox"/> | 2025-26 Annual Update Table | 2026-04-14 |
| <input checked="" type="checkbox"/> | 2025-26 Contributing Actions Annual Update Table | 2026-04-14 |
| <input checked="" type="checkbox"/> | 2025-26 LCFF Carryover Table | 2026-04-14 |
| <input checked="" type="checkbox"/> | LCAP Instructions | Never |

Annual Update Table

Save Data | View Current Document | View Section

2025-26 Annual Update Table

| Totals | Last Year's Total Planned Expenditures (Total Funds) | Total Estimated Expenditures (Total Funds) |
|--------|--|--|
| Totals | \$1,255,000.00 | |
| | [AUTO-CALCULATED] | [AUTO-CALCULATED] |

No input required

Enter overall estimated actuals (from all sources)

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|--------------------|----------------------|----------------------------|---|--|---|
| 1 | 1.1 | Intervention Specialist | No <input type="checkbox"/> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | \$165,000.00 | |
| 1 | 1.2 | Support Staff | No <input type="checkbox"/> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | \$175,000.00 | |
| 1 | 1.3 | Title I Staff | No <input checked="" type="checkbox"/> <input type="checkbox"/> | \$65,000.00 | |

Annual Update Table

Key Takeaways

- **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

2025-26 Contributing Actions Annual Update Table

| 6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 7. Total Estimated Expenditures for Contributing Actions (LCFF Funds) | Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4) | 5. Total Planned Percentage of Improved Services (%) | 8. Total Estimated Percentage of Improved Services (%) | Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8) |
|--|---|---|--|--|--|--|
| 687059 | \$1,095,000.00 | \$1,075,000.0 | \$20,000.00 | 0.000% | 0.000% | 0.000% |
| [INPUT] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] |

Should be zero/blank

| Last Year's Goal # | Last Year Action # | Comes from LCFF calculator for 2025-26 Supplemental & Concentration number | Contributing to Increased or Improved Services? | Last Year's Planned Expenditures for Contributing Actions (LCFF Funds) | Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds) | Planned Percentage of Improved Services | Estimated Actual Percentage of Improved Services (Input Percentage) |
|--------------------|--------------------|--|--|--|---|---|---|
| 1 | 1.1 | | <input checked="" type="checkbox"/> <input type="checkbox"/> Yes | \$165,000.00 | 160000 | | |
| 1 | 1.2 | Support Staff | <input checked="" type="checkbox"/> <input type="checkbox"/> Yes | \$175,000.00 | 170000 | | |
| 1 | 1.4 | Professional Development Support | <input checked="" type="checkbox"/> <input type="checkbox"/> Yes | \$120,000.00 | 115000 | | |
| 1 | 1.5 | Purchasing Supplemental Materials, Curriculum and Assessment tools. | <input type="checkbox"/> <input checked="" type="checkbox"/> Yes | \$15,000.00 | 10000 | | |
| 1 | 1.6 | Literacy Program | <input checked="" type="checkbox"/> <input type="checkbox"/> Yes | \$200,000.00 | 200000 | | |
| 1 | 1.7 | Speech Pathologist | <input checked="" type="checkbox"/> <input type="checkbox"/> Yes | \$65,000.00 | 65000 | | |
| 1 | 1.8 | Educational Technology | <input checked="" type="checkbox"/> <input type="checkbox"/> Yes | \$50,000.00 | 50000 | | |

Enter estimated actuals (from LCFF sources only)

Add Row 43 rows remaining.

Contributing Annual Update Table

Key Takeaways

- **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

2025-26 LCFF Carryover Table

| 9. Estimated Actual LCFF Base Grant (Input Dollar Amount) | 6. Estimated Actual LCFF Supplemental and/or Concentration Grants | LCFF Carryover — Percentage (Percentage from Prior Year) | 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %) | 7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds) | 8. Total Estimated Actual Percentage of Improved Services (%) | 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8) | 12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9) | 13. LCFF Carryover — Percentage (12 divided by 9) |
|---|---|--|---|--|---|--|--|---|
| 2150754 | 687059 | 18.262 | 50.207% | \$1,075,000.0 | 0.000% | 49.982% | \$4,829.70 | 0.225% |
| From LCFF Calculator for 2025-26 Base | Shared with 2024-25 [Auto-Calculated] | From 2024-25 LCFF Carryover Table | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] |

LCFF Carryover Table

Key Takeaways

- **Make sure you are grabbing your 2025-26 Base dollar amount from latest LCFF (26-27 Budget Calculator)**
 - **DO NOT use the same number as your Adopted Budget Base for 2025-26**
- **LCFF Carryover from Prior Year**
 - **Should be your 2024-25 LCFF Carryover percentage (if any)**
- **Carryover is calculated as Percentage NOT Dollars**

Goals and Actions

| Documents | | | | | |
|--|-----------------------|--|----------------------|----------------------|------------------|
| Name | Document Last Updated | View Document | Document History | Attachments | Edit By Sections |
| 2026 Local Control and Accountability Plan | 2026-04-14 |  View | View | View | 21 |

| Sections | | |
|-------------------------------------|--|----------------------|
| Include | Name | Section Last Updated |
| <input type="checkbox"/> | LCFF Budget Overview for Parents | Never |
| <input type="checkbox"/> | LCAP Title Page | Never |
| <input type="checkbox"/> | Plan Summary: General Information | 2026-03-31 |
| <input type="checkbox"/> | Plan Summary: Reflections | 2026-03-31 |
| <input type="checkbox"/> | Plan Summary: Comprehensive Support and Improvement | Never |
| <input type="checkbox"/> | Engaging Educational Partners | 2026-03-31 |
| <input type="checkbox"/> | Goals and Actions: 2026-27 Goal 1 | 2026-04-14 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 2 | 2026-04-14 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 3 | 2026-04-14 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 4 | 2026-04-14 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 5 | 2026-04-14 |
| <input type="checkbox"/> | Increased or Improved Services | 2026-04-14 |
| <input type="checkbox"/> | Required Descriptions: LEA-wide and Schoolwide Actions | 2026-03-31 |
| <input type="checkbox"/> | Required Descriptions: Limited Actions | Never |
| <input type="checkbox"/> | Additional Concentration Grant Funding | Never |
| <input type="checkbox"/> | 2026-27 Total Planned Expenditures Table | 2026-04-14 |
| <input type="checkbox"/> | 2026-27 Contributing Actions Table | 2026-04-14 |
| <input type="checkbox"/> | 2025-26 Annual Update Table | 2026-04-14 |
| <input type="checkbox"/> | 2025-26 Contributing Actions Annual Update Table | 2026-04-14 |
| <input type="checkbox"/> | 2025-26 LCFF Carryover Table | 2026-04-14 |
| <input type="checkbox"/> | LCAP Instructions | Never |

Goals and Actions

| Actions | | | | |
|----------|-------------------------|--|---|---|
| Action # | Title | Description | Total Funds | Contributing |
| 1.1 | Intervention Specialist | <p>The district will continue to employ an intervention specialist to provide supplemental support in reading, math and ELD. The specialist will utilize local data from classroom assessment to refine instruction and curriculum of all TIER 2 or TIER 3 student. The specialist will work and collaborate with all staff to implement necessary intervention to struggling students mastering grade level standards and close the achievement gap of English Learners, Low-Income, and any Foster Youth students.</p> <p>The Intervention Specialist will provide small group tutoring, mentorship and training for staff using supplemental curriculum tools, and timely data monitoring of students to staff and families.</p> | \$165,000.00 | No <input type="checkbox"/> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | <div style="border: 1px solid red; padding: 5px;"> <p>Population Served (Not Contributing)</p> <p>Students to be Served</p> <input type="checkbox"/> All <input type="checkbox"/> Students with Disabilities Specific Student Groups: _____ <p>Location(s)</p> <input type="checkbox"/> All Schools Specific Schools: _____ Specific Grade Spans: _____ </div> <p style="text-align: center; color: red; font-weight: bold;">OR</p> <div style="border: 1px solid red; padding: 5px;"> <p>Population Served (Contributing)</p> <p>Student Group(s)</p> <input checked="" type="checkbox"/> English Learners <input checked="" type="checkbox"/> Foster Youth <input checked="" type="checkbox"/> Low Income <p>Scope</p> <input checked="" type="checkbox"/> LEA-wide </div> | <div style="border: 1px solid red; padding: 5px;"> <p>Timespan</p> 2024-25 <p>Expenditures (Non-Personnel)</p> LCFF Funds \$ _____ Other State Funds \$ _____ Local Funds \$ _____ Federal Funds \$ _____ <p>Expenditures (Personnel)</p> LCFF Funds \$ 165,000.00 Other State Funds \$ _____ Local Funds \$ _____ Federal Funds \$ _____ <p>Federal Funds Expenditure Detail (Optional) <input type="checkbox"/> Creates LCAP Federal Expenditures</p> </div> | |

Fill in for NON Contributing actions

Fill in for Contributing actions

Fill in cost for Non Personnel

Fill in cost for Personnel/Salaries

Goals and Actions

Schoolwide

Required Response if LEA-wide or Schoolwide are checked:

Identified Need(s) of Unduplicated Pupils:
General Shafter has had continued growth on the CA Dashboard in recent years. Our current data is trending down slightly, but we feel our actions are still taking time to make an impact on student achievement as students transitioned back to school full time. Our current 2023 Dashboard Data shows the following:

English Language Arts
All Students -21.4 DFS (Low Status Level, Orange)
• -85.4 average distance from standard English Learners (Low Status Level, No color status)
• -25.9 average distance from standard Socioeconomically Disadvantaged students (Low Status Level, Yellow)

The 2023 CA Dashboard English Learner Progress Indicator shows that 44.4% of our EL students made progress toward English proficiency.

Mathematics
All Students -41.4 average distance from standard (Low Status Level, Orange)
• -99.1 average distance from standard English Learners (Very Low Status Level, No color status)
• -50.5 average distance from standard Socioeconomically Disadvantaged students (Low Status Level, Orange)

23/24 From Kern Integrated Data System (KiDS, Spring)
STAR Early Literacy
Average Scaled Scores - 739
Socioeconomic Disadvantaged- 743
English Learners-712

23/24 From Kern Integrated Data System (KiDS, Spring)
STAR Math Average Scale Scores- 1000
Socioeconomic Disadvantaged- 1006
English Learners-933

23/24 From Kern Integrated Data System (KiDS, Spring)
STAR ELA Average Scale Scores- 985
Socioeconomic Disadvantaged-984
English Learners-896

Our enrollment data and input from low-income parents and their teacher identified that many low-income students have limited foundational literacy skills because many have not attended pre-

Summary

| | | |
|---------------------|----|----------------------|
| Title I | \$ | <input type="text"/> |
| Title II | \$ | <input type="text"/> |
| Title III | \$ | <input type="text"/> |
| Title IV | \$ | <input type="text"/> |
| CSI | \$ | <input type="text"/> |
| Other Federal Funds | \$ | <input type="text"/> |

If there is no funding for this action and it is provided on a limited basis to unduplicated students enter the planned quality improvement anticipated for the action as a percentage

%

Internal Notes

LCFF Reviewer Notes

To include Title breakdown

Do not use, should be zero/blank

Single School Districts

- Single school districts using their LCAP as their SPSA **must** account for all Title funds in the LCAP.
- Funds included must align with the district's ConApp.

| Action # | Title | Description | Total Funds | Contributing |
|----------|----------------------|--|-------------|--------------|
| 3.1 | Parent Communication | The phone, email, and text parent communication system will continue to be used to communicate parent events. Classroom teachers will utilize Parent Square to communicate classroom items with parents. Multiple methods are required to ensure we are reaching the parents of EL, Foster Youth, and SED students. Parents will have the ability to monitor student grades as they are posted through the Aeries App. Additional Funding Source: Title I | \$21,000.00 | Yes |

| Goal | Action # | Action Title | Student Group(s) | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|------|----------|----------------------|--|-------------|-------------------|-------------|---------------|-------------|
| 3 | 3.1 | Parent Communication | Low Income English Learners Foster Youth Low Income | \$20,000.00 | | | \$1,000.00 | \$21,000.00 |

Single School Districts

- Enter Federal Funding breakdown in the Detail section

| Federal Funds Expenditure Detail (Optional) Creates LCAP Federal Expenditures Summary | |
|---|-------------------------|
| Title I | \$ <input type="text"/> |
| Title II | \$ <input type="text"/> |
| Title III | \$ <input type="text"/> |
| Title IV | \$ <input type="text"/> |
| CSI | \$ <input type="text"/> |
| Other Federal Funds | \$ <input type="text"/> |

Equity Multiplier (EM) - Guidance

- No requirement to keep EM goals/actions if a school is no longer eligible
- Funds can be retained (no requirement to return), unless the school is closing
- Recommended use: Continue supporting the students the funds were intended for
- Best practice: Maintain transparency by explaining use of funds in the narrative

More information; [Day 2 LCAP 2026-27](#)

Equity Multiplier (EM)

- Equity Multiplier funds are considered "Other State Funds" for purposes of the LCAP.

| Actions | | | | |
|----------|--|---|--------------|--------------|
| Action # | Title | Description | Total Funds | Contributing |
| 4.1 | Professional Development in Literacy/ELD | <p>The district will provide Science of Reading (SOR) with a focus in literacy and GLAD program certification training for K-3 staff. Research shows that components of SOR such as phonics, phonemic awareness, automaticity, and comprehension are essential skills in reading and comprehension.</p> <p style="border: 2px solid red; padding: 5px;">All elementary campuses will utilize Equity Multiplier for literacy and reading coaches for SOR and early literacy implementation.</p> <p>District: n/a Student Subgroups: n/a Schools:</p> | \$175,000.00 | No |

| Goal # | Action # | Action Title | Student Group(s) | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Time Span | Total Personnel | Total Non-personnel | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Planned Percentage of Improved Services |
|--------|----------|--|---|---|-------|-------------------------------|-------------------|-----------|-----------------|---------------------|------------|-------------------|-------------|---------------|--------------|---|
| 4 | 4.1 | Professional Development in Literacy/ELD | Students with Disabilities EL, White, SED, | No | | | Specific Schools: | 2024-2027 | \$0.00 | \$175,000.00 | | \$175,000.00 | | | \$175,000.00 | |

Learning Recovery Emergency Block Grant (LREBG)

Goals

- LEAs may develop a single goal for LREBG implementation
- The goal may be broad, focused, or maintenance, based on local needs
- Existing LCAP goals may be leveraged if aligned to LREBG- funded actions

Actions

- LEAs may use existing actions and/or create new actions to support the goal

More information; [Day 2 LCAP 2026-27](#)

Learning Recovery Emergency Block Grant (LREBG)

- LREBG funds are considered "Other State Funds" for purposes of the LCAP.

| | | | | |
|------------|--|--|----------------|-----|
| 2.2 | Social Emotional and Positive Behavior Support | <p>The district will continue to provide an environment that is safe for all students physically and social-emotionally. The district will continue to promote positive social-emotional responses and positive behavior through the implementation of PBIS and Suicide Prevention.</p> <p>In consultation with Kern SELPA, the District will maintain three School Psychologists, two School Psychologist Interns, and maintain a district wide Inclusion Team. These employees will support positive behavioral strategies implementing and supporting restorative circles, check-in/check-outs, and behavior observation.</p> <p>Five School Social Workers will be hired to address the social-emotional needs of students.</p> <p>This action is multifunded with LCFF (\$96,636.09) and LREBG. LREBG funds: \$408,929.20 for 2026-27</p> | \$1,307,768.25 | Yes |
|------------|--|--|----------------|-----|


| Goal # | Action # | Action Title | Student Group(s) | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Time Span | Total Personnel | Total Non-personnel | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Planned Percentage of Improved Services |
|--------|----------|--|--|---|----------|--|-------------|-----------|-----------------|---------------------|--------------|-------------------|-------------|---------------|----------------|---|
| 2 | 2.2 | Social Emotional and Positive Behavior Support | English Learners Foster Youth Low Income | Yes | LEA-wide | English Learners Foster Youth Low Income | All Schools | 2024-2027 | \$493,268.25 | \$814,500.00 | \$898,839.05 | \$408,929.20 | | | \$1,307,768.25 | 68.25 |

Goals and Actions

Key Takeaways

- **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**

 Documents

| Name | Document Last Updated | View Document | Document History | Attachments | Edit By Sections |
|--|-----------------------|---|----------------------|----------------------|--------------------|
| 2025 Local Control and Accountability Plan | 2025-04-28 |  | View | View | 21 |

 Sections

| Include | Name | Section Last Updated |
|-------------------------------------|--|----------------------|
| <input checked="" type="checkbox"/> | LCFF Budget Overview for Parents | Never |
| <input checked="" type="checkbox"/> | LCAP Title Page | Never |
| <input checked="" type="checkbox"/> | Plan Summary: General Information | Never |
| <input checked="" type="checkbox"/> | Plan Summary: Reflections | Never |
| <input checked="" type="checkbox"/> | Plan Summary: Comprehensive Support and Improvement | Never |
| <input checked="" type="checkbox"/> | Engaging Educational Partners | Never |
| <input checked="" type="checkbox"/> | Goals and Actions: 2025-26 Goal 1 | Never |
| <input checked="" type="checkbox"/> | Goals and Actions: 2025-26 Goal 2 | Never |
| <input checked="" type="checkbox"/> | Goals and Actions: 2025-26 Goal 3 | Never |
| <input checked="" type="checkbox"/> | Goals and Actions: 2025-26 Goal 4 | Never |
| <input checked="" type="checkbox"/> | Goals and Actions: 2025-26 Goal 5 | Never |
| <input checked="" type="checkbox"/> | Increased or Improved Services | Never |
| <input checked="" type="checkbox"/> | Required Descriptions: LEA-wide and Schoolwide Actions | Never |
| <input checked="" type="checkbox"/> | Required Descriptions: Limited Actions | Never |
| <input checked="" type="checkbox"/> | Additional Concentration Grant Funding | Never |
| <input checked="" type="checkbox"/> | 2026-27 Total Planned Expenditures Table | Never |
| <input checked="" type="checkbox"/> | 2026-27 Contributing Actions Table | Never |
| <input checked="" type="checkbox"/> | 2024-25 Annual Update Table | 2025-04-28 |
| <input checked="" type="checkbox"/> | 2024-25 Contributing Actions Annual Update Table | 2025-04-28 |
| <input checked="" type="checkbox"/> | 2024-25 LCFF Carryover Table | 2025-04-28 |
| <input checked="" type="checkbox"/> | LCAP Instructions | Never |

2026-27 Total Expenditures Table

2026-27 Total Planned Expenditures Table

From LCFF Calculator for 2026-27 Base

| LCAP Year | 1. Projected LCFF Base Grant (Input Dollar Amount) | 2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount) | 3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1) | LCFF Carryover — Percentage (Input Percentage from Prior Year) | Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %) |
|-----------|---|---|--|---|--|
| Totals | 2190815 [INPUT] | 794128 [INPUT] | 36.248% [AUTO-CALCULATED] | 0.225% [AUTO-CALCULATED] | 36.473% [AUTO-CALCULATED] |

From LCFF Calculator for 2026-27 Supplemental & Concentration

| Totals | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Total Personnel | Total Non-personnel |
|--------|-------------------------------------|-----------------------------|-----------------------------|----------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| Totals | \$1,190,000.00 [AUTO-CALCULATED] | \$0.00 [AUTO-CALCULATED] | \$0.00 [AUTO-CALCULATED] | \$65,000.00 [AUTO-CALCULATED] | \$1,255,000.00 [AUTO-CALCULATED] | \$618,000.00 [AUTO-CALCULATED] | \$637,000.00 [AUTO-CALCULATED] |

This table was automatically populated from this LCAP.

| Goal # | Action # | Action Title | Student Group(s) | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Time Span | Total Personnel | Total Non-personnel | LCFF Funds | Other State Funds |
|--------|----------|-------------------------|---|--|--|--|---|-----------|-----------------|---------------------|--------------|-------------------|
| 1 | 1.1 | Intervention Specialist | All <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> English Learners <input checked="" type="checkbox"/> Foster Youth <input checked="" type="checkbox"/> Low Income <input checked="" type="checkbox"/> | No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> | LEA-wide <input checked="" type="checkbox"/> Schoolwide <input type="checkbox"/> Limited to Unduplicated Student Group(s) <input type="checkbox"/> | English Learners <input type="checkbox"/> Foster Youth <input checked="" type="checkbox"/> Low Income <input type="checkbox"/> | All Schools <input checked="" type="checkbox"/> Specific Schools: <input type="text"/> | 2024-25 | \$165,000.00 | \$0.00 | \$165,000.00 | |
| 1 | 1.2 | Support Staff | All <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> English Learners <input checked="" type="checkbox"/> Foster Youth <input checked="" type="checkbox"/> Low Income <input checked="" type="checkbox"/> | No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> | LEA-wide <input checked="" type="checkbox"/> Schoolwide <input type="checkbox"/> Limited to Unduplicated Student Group(s) <input type="checkbox"/> | English Learners <input type="checkbox"/> Foster Youth <input checked="" type="checkbox"/> Low Income <input type="checkbox"/> | All Schools <input checked="" type="checkbox"/> Specific Schools: <input type="text"/> | 2024-25 | \$175,000.00 | \$0.00 | \$175,000.00 | |
| 1 | 1.3 | Title I Staff | All <input checked="" type="checkbox"/> Students with Disabilities <input type="checkbox"/> English Learners <input type="checkbox"/> | No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> | LEA-wide <input checked="" type="checkbox"/> Schoolwide <input type="checkbox"/> | English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> | All Schools <input checked="" type="checkbox"/> Specific Schools: <input type="text"/> | 2024-25 | \$65,000.00 | \$0.00 | | |

2026-27 Total Expenditures Table

Key Takeaways

- **Requires you to input only two numbers**
 - **Base amount for 2026-27 from your LCFF Calculator**
 - **Supplemental & Concentration for 2026-27 from your LCFF Calculator**

2026-27 Contributing Actions Table

2026-27 Contributing Actions Table

| 1. Projected 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) | LCFF Carryover — Percentage (Percentage from Prior Year) | 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 |
|------------------------------|--|---|--|---|---|--|--|-------------------|-------------------|
| [INPUT] | [INPUT] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | | [AUTO-CALCULATED] |
| 2190815 | 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 |
| | | | | | | | | Schoolwide Total: | \$0.00 |

Should match previous table

| Goal | Action # | Action Title | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Planned Expenditures for Contributing Actions (LCFF Funds) | Planned Percentage of Improved Services (%) |
|------|----------|---|--|--|--|--|--|---|
| 1 | 1.1 | Intervention Specialist | <input checked="" type="checkbox"/> <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> LEA-wide <input type="checkbox"/> Schoolwide <input type="checkbox"/> Limited to Unduplicated Student Group(s) | <input checked="" type="checkbox"/> English Learners <input checked="" type="checkbox"/> Foster Youth <input checked="" type="checkbox"/> Low Income | <input checked="" type="checkbox"/> All Schools Specific Schools: <input type="text"/> | \$165,000.00 | <input type="text"/> |
| 1 | 1.2 | Support Staff | <input checked="" type="checkbox"/> <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> LEA-wide <input type="checkbox"/> Schoolwide <input type="checkbox"/> Limited to Unduplicated Student Group(s) | <input checked="" type="checkbox"/> English Learners <input checked="" type="checkbox"/> Foster Youth <input checked="" type="checkbox"/> Low Income | <input checked="" type="checkbox"/> All Schools Specific Schools: <input type="text"/> | \$175,000.00 | <input type="text"/> |
| 1 | 1.4 | Professional Development Support | <input checked="" type="checkbox"/> <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> LEA-wide <input type="checkbox"/> Schoolwide <input type="checkbox"/> Limited to Unduplicated Student Group(s) | <input checked="" type="checkbox"/> English Learners <input checked="" type="checkbox"/> Foster Youth <input checked="" type="checkbox"/> Low Income | <input checked="" type="checkbox"/> All Schools Specific Schools: <input type="text"/> | \$120,000.00 | <input type="text"/> |
| 1 | 1.5 | Purchasing Supplemental Materials, Curriculum and Assessment tools. | <input type="checkbox"/> <input type="checkbox"/> Yes | <input type="checkbox"/> LEA-wide <input type="checkbox"/> Schoolwide <input type="checkbox"/> Limited to | <input checked="" type="checkbox"/> English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> Low Income | <input checked="" type="checkbox"/> All Schools Specific Schools: <input type="text"/> | \$15,000.00 | <input type="text"/> |

2026-27 Contributing Actions Table

2026-27 Contributing Actions Table

| 1. Projected 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) | LCFF Carryover — Percentage (Percentage from Prior Year) | Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %) | Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5) | Totals by Type | Total LCFF Funds |
|------------------------------|--|---|--|---|--|-------------------|-------------------|
| [INPUT] | [INPUT] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | | [AUTO-CALCULATED] |
| 2190815 | 794128 | 36.248% | 0.225% | 36.473% | 49.981% | Total: | \$1,095,000.00 |
| | | | | | | LEA-wide Total: | \$1,080,000.00 |
| | | | | | | Limited Total: | \$15,000.00 |
| | | | | | | Schoolwide Total: | \$0.00 |

Planned % should be higher than Total Increase to Improve Services for the Coming School Year (Meets MPP)


- 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

2026-27 Contributing Actions Table

Key Takeaways

- 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

 Documents

| Name | Document Last Updated | View Document | Document History | Attachments | Edit By Sections |
|--|-----------------------|---|----------------------|----------------------|--------------------|
| 2025 Local Control and Accountability Plan | 2025-04-28 |  | View | View | 21 |

 Sections

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

Increase or Improved Services

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

| | |
|---|--|
| Total Projected LCFF Supplemental and/or Concentration Grants | Projected Additional 15 percent LCFF Concentration Grant |
| \$794128 | \$101189 |

From LCFF Calculator for 2026-27
additional 15% Concentration

Required Percentage to Increase or Improve Services for the LCAP Year

| 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% |

This table is automatically calculated from the Goal section(s) of this LCAP.

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Increase or Improved Services

Key Takeaways

- Only input required here is the 15% additional concentration which comes from your LCFF Calculator for 2026-27
- 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

 Documents ([Active](#) | [Archived](#))

| Name | Document Last Updated | View Document | Document History | Attachments | Edit By Sections |
|--|-----------------------|---|----------------------|----------------------|--------------------|
| 2022 ESSER III Expenditure Plan | Never |  | View | View | 9 |
| 2022 Expanded Learning Opportunities Grant Plan | Never |  | View | View | 5 |
| 2024 Local Indicator Self-Reflection of 2023-24 Indicators | Never |  | View | View | 10 |
| 2025 School Accountability Report Card | 2025-12-18 |  | View | View | 33 |
| 2026 LCAP Federal Addendum | Never |  | View | View | 13 |
| 2026 LCAP Mid-Year Report for the 2025-26 LCAP | 2026-01-27 |  | View | View | 7 |
| 2026 LCFF Budget Overview for Parents | Never |  | View | View | 2 |
| 2026 Local Control and Accountability Plan | Never |  | View | View | 21 |
| 2026 Local Indicator Self-Reflection 25-26 Indicators | Never |  | View | View | 10 |

- Use the 2026 LCFF Budget Overview for Parents template on the main page of DTS

DTS: BOP Data Input

2026-27 LCFF Budget Overview for Parents Data Input Sheet

| | |
|--------------------------------------|--|
| Local Educational Agency (LEA) Name: | <input type="text"/> |
| CDS Code: | <input type="text"/> |
| LEA Contact Information: | Name: <input type="text"/> Position: <input type="text"/> Email: <input type="text"/> Phone: <input type="text"/> |
| Coming School Year: | 2026-27 |
| Current School Year: | 2025-26 |

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

| Projected General Fund Revenue for the 2026-27 School Year | Amount Whole Numbers |
|---|-------------------------|
| Total LCFF Funds | \$3,580,619 |
| LCFF Supplemental & Concentration Grants <i>This should match 2026-27 Total Expenditures Table cell #2 (482,672.00)</i> | \$482,672 |
| All Other State Funds | \$834,804 |
| All Local Funds | \$484,290 |
| All federal funds | \$112,852 |
| Total Projected Revenue | \$5,012,565 |

| Total Budgeted Expenditures for the 2026-27 School Year | Amount Whole Numbers |
|---|-------------------------|
| Total Budgeted General Fund Expenditures | \$5,017,024 |
| Total Budgeted Expenditures in the LCAP <i>This should match 2026-27 Total Expenditures Table "Total Funds" cell (\$745,438.00)</i> | \$745,438 |
| Total Budgeted Expenditures for High Needs Students in the LCAP <i>This should match 2026-27 Contributing Actions Table cell #4 (\$522,906.00)</i> | \$522,906 |
| Expenditures not in the LCAP | \$4,271,586 |

| Expenditures for High Needs Students in the 2025-26 School Year | Amount Whole Numbers |
|---|-------------------------|
| Total Budgeted Expenditures for High Needs Students in the LCAP <i>This should match 2025-26 Contributing Actions Annual Update Table cell #4 (\$522,906.00)</i> | \$522,906 |
| Actual Expenditures for High Needs Students in LCAP <i>This should match 2025-26 Contributing Actions Annual Update Table cell #7 (534,289)</i> | \$534,289 |

Projected Revenue for
2026-27

Budgeted Expenditures
for 2026-27

Est. Act. Expenditures
for 2025-26

Coming Year

Current Year

DTS: BOP Data Input

2026-27 LCFF Budget Overview for Parents Data Input Sheet

| | |
|--------------------------------------|--|
| Local Educational Agency (LEA) Name: | <input type="text"/> |
| CDS Code: | <input type="text"/> |
| LEA Contact Information: | Name: <input type="text"/> Position: <input type="text"/> Email: <input type="text"/> Phone: <input type="text"/> |
| Coming School Year: | 2026-27 |
| Current School Year: | 2025-26 |

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

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

| Projected General Fund Revenue for the 2026-27 School Year | Amount Whole Numbers |
|---|-------------------------|
| Total LCFF Funds | \$ 3,580,619 |
| LCFF Supplemental & Concentration Grants This should match 2026-27 Total Expenditures Table cell #2 (\$482,672.00) | \$ 482,672 |
| All Other State Funds | \$ 834,804 |
| All Local Funds | \$ 484,290 |
| All federal funds | \$ 112,852 |
| Total Projected Revenue | \$ 5,012,565 |

Enter the 2026-27 REVENUE projections. Make sure to cross reference against Adopted Budget LCFF Calculator, SACS Form 01 and LCAP Tables

| Total Budgeted Expenditures for the 2026-27 School Year | Amount Whole Numbers |
|--|-------------------------|
| Total Budgeted General Fund Expenditures | \$ 5,017,024 |
| Total Budgeted Expenditures in the LCAP This should match 2026-27 Total Expenditures Table "Total Funds" cell (\$745,438.00) | \$ 745,438 |
| Total Budgeted Expenditures for High Needs Students in the LCAP This should match 2026-27 Contributing Actions Table cell #4 (\$522,906.00) | \$ 522,906 |
| Expenditures not in the LCAP | \$ 4,271,586 |

Enter the 2026-27 EXPENDITURES projections. Make sure to cross reference against Adopted Budget SACS Form 01 and LCAP Tables

DTS: BOP Data Input

| Expenditures for High Needs Students in the 2025-26 School Year | Amount Whole Numbers |
|--|--------------------------------|
| Total Budgeted Expenditures for High Needs Students in the LCAP <i>This should match 2025-26 Contributing Actions Annual Update Table cell #4 (\$522,906.00)</i> | \$ 522,906 |
| Actual Expenditures for High Needs Students in LCAP <i>This should match 2025-26 Contributing Actions Annual Update Table cell #7 (534,289)</i> | \$ 534,289 |



Enter the 2025-26 **ESTIMATED ACTUALS EXPENDITURES**. Figures will come from the 2025-26 Contributing Actions Annual Update Table

| Funds for High Needs Students | Amount [AUTO-CALCULATED] |
|---|------------------------------------|
| 2026-27 Difference in Projected Funds and Budgeted Expenditures | \$ 40,234 |
| 2025-26 Difference in Budgeted and Actual Expenditures | \$ 11,383 |



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

| 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 LCAP cover essential operational costs such as salaries, utilities, insurance, and routine facility maintenance. These general expenses are necessary to keep the school operating. |

Crosswalk for BOP: Revenues

LCFF Budget Overview for Parents Data Input Sheet

| | |
|--------------------------------------|--|
| Local Educational Agency (LEA) name: | Sample District |
| CDS code: | 30111110000000 |
| LEA contact information: | Employee Contact, Title, Email Address, Phone Number |
| Coming School Year: | 2026-27 |
| Current School Year: | 2025-26 |

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

| Projected General Fund Revenue for the 2026-27 School Year | Amount |
|---|---------------|
| Total LCFF funds | \$ 61,597,301 |
| LCFF supplemental & concentration grants | \$ 3,243,868 |
| All other state funds | \$ 12,618,105 |
| All local funds | \$ 721,529 |
| All federal funds | \$ 6,027,613 |
| Total Projected Revenue | \$ 80,964,548 |
| Total Budgeted Expenditures for the 2026-27 School Year | Amount |
| Total Budgeted General Fund Expenditures | \$ 85,803,961 |
| Total Budgeted Expenditures in the LCAP | \$ 38,401,009 |
| Total Budgeted Expenditures for High Needs Students in the LCAP | \$ 3,243,868 |
| Expenditures not in the LCAP | \$ 47,402,952 |
| Expenditures for High Needs Students in the 2026-26 School Year | Amount |

Coming Year 2026-27

Coming Year 2026-27

Adopted Budget – LCFF Calculator

| | 2025-26 | 2026-27 |
|---|---------------|---------------|
| SUMMARY OF FUNDING | | |
| 50 Base Grant (Excludes add-ons for TMO and Transportation) | \$ 52,970,603 | \$ 57,626,530 |
| 51 Supplemental and concentration grants/funding in the LCAP year | \$ 3,300,433 | \$ 3,243,868 |
| 52 Percentage to Increase or Improve Services | 6.34% | 5.65% |

A

Adopted Budget – SACS Form 01

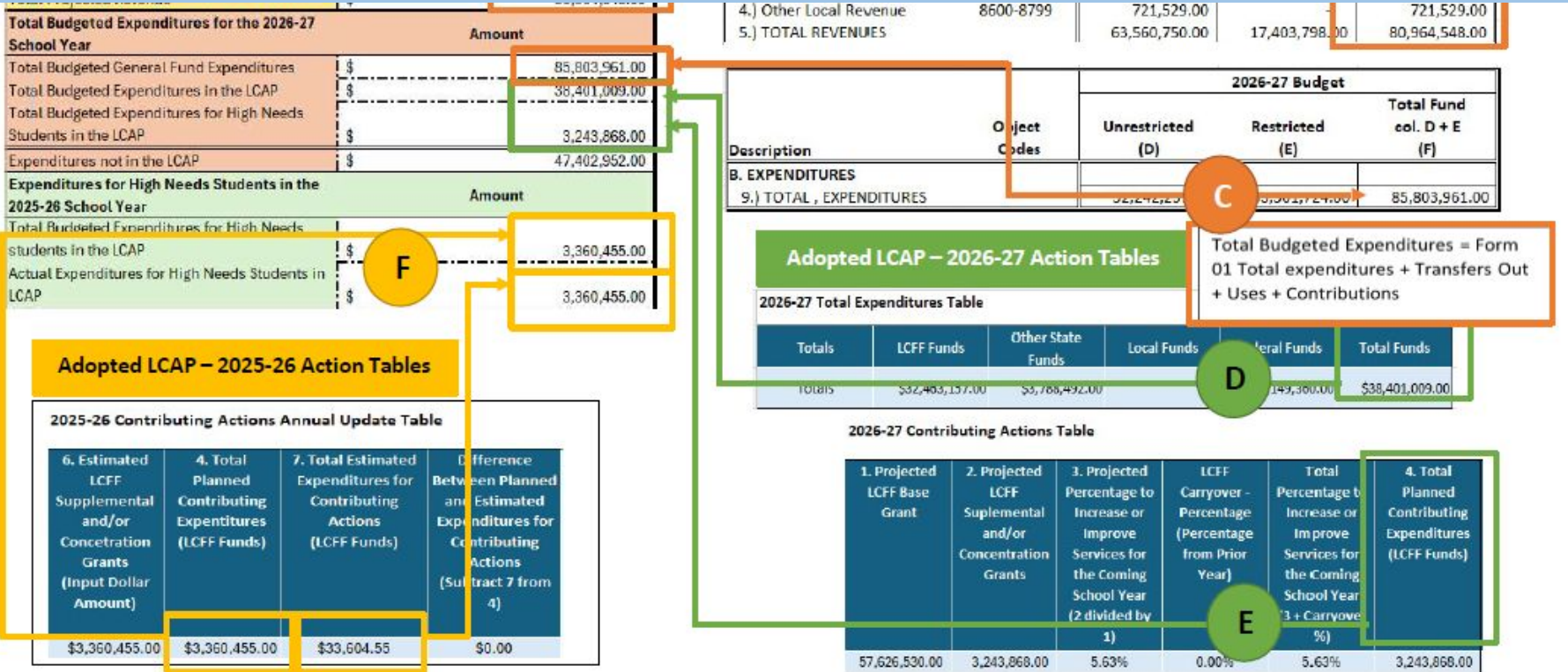
| Description | Object Codes | 2026-27 Budget | | Total Fund col. D + E (F) |
|------------------------|--------------|------------------|----------------|---------------------------|
| | | Unrestricted (D) | Restricted (E) | |
| A. REVENUES | | | | |
| 1) LCFF Sources | 8010-8099 | 61,597,301.00 | 0.00 | 61,597,301.00 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 8,027,613.00 | 8,027,613.00 |
| 3) Other State Revenue | 8300-8599 | 1,241,920.00 | 85.00 | 12,618,105.00 |
| 4) Other Local Revenue | 8600-8799 | 721,520.00 | 0.00 | 721,520.00 |
| 5) TOTAL, REVENUES | | 63,560,750.00 | 17,403,798.00 | 80,964,548.00 |

B

| Description | Object Codes | 2026-27 Budget | | Total Fund col. D + E (F) |
|------------------------|--------------|------------------|----------------|---------------------------|
| | | Unrestricted (D) | Restricted (E) | |
| B. EXPENDITURES | | | | |
| 9) TOTAL, EXPENDITURES | | 52,242,237.00 | 33,561,724.00 | 85,803,961.00 |

C

Crosswalk for BOP: Expenditures



Printable BOP



Documents

| Name | Document Last Updated | View Document | Document History | Attachments | Edit By Sections |
|---------------------------------------|-----------------------|---------------|----------------------|----------------------|------------------|
| 2026 LCFF Budget Overview for Parents | 2026-04-13 | | View | View | 2 |



Sections

| Include | Name | Section Last Updated |
|-------------------------------------|---|----------------------|
| <input checked="" type="checkbox"/> | LCFF Budget Overview for Parents Input Form | 2026-04-13 |
| <input checked="" type="checkbox"/> | LCFF Budget Overview for Parents Printout | 2026-04-13 |

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

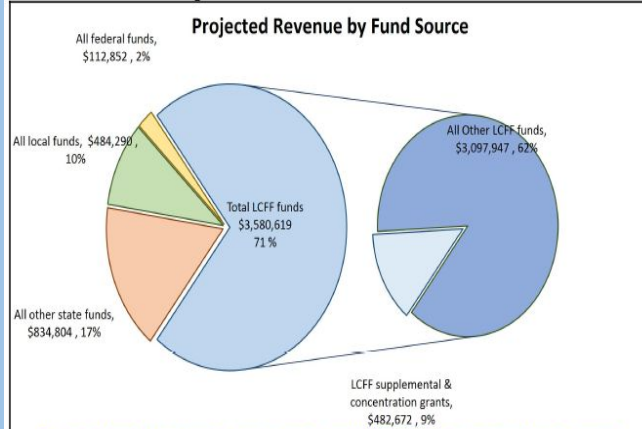
Printable BOP

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name:
 CDS Code:
 School Year: 2026-27
 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 2026-27 School Year

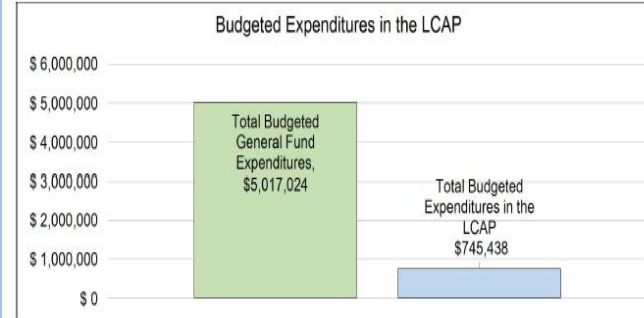


This chart shows the total general purpose revenue expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for is \$5,012,565, of which \$3,580,619 is Local Control Funding Formula (LCFF), \$834,804 is other state funds, \$484,290 is local funds, and \$112,852 is federal funds. Of the \$3,580,619 in LCFF Funds, \$482,672 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

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 plans to spend for 2026-27. 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: plans to spend \$5,017,024 for the 2026-27 school year. Of that amount, \$745,438 is tied to actions/services in the LCAP and \$4,271,586 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 LCAP cover essential operational costs such as salaries, utilities, insurance, and routine facility maintenance. These general expenses are necessary to keep the school operating.

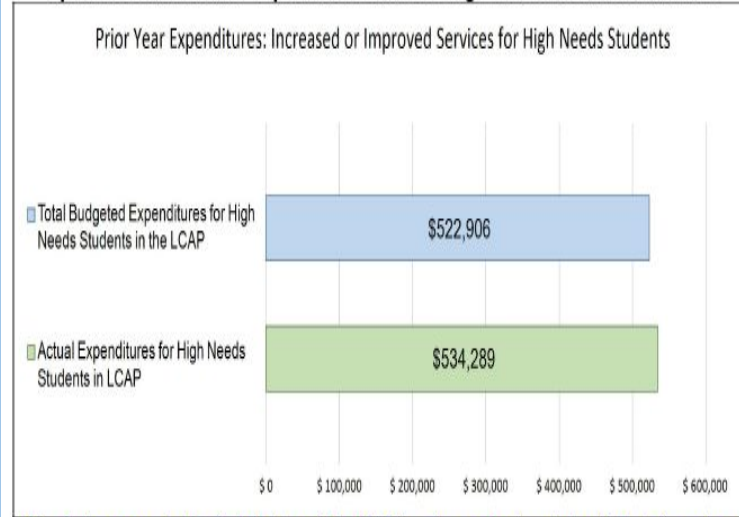
Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, is projecting it will receive \$482,672 based on the enrollment of foster youth, English learner, and low-income students. must describe how it intends to increase or improve services for high needs students in the LCAP. plans to spend \$522,906 towards meeting this requirement, as described in the LCAP.

Printable BOP

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2025-26



This chart compares what budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what 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 2025-26, 's LCAP budgeted \$522,906 for planned actions to increase or improve services for high needs students. actually spent \$534,289 for actions to increase or improve services for high needs students in 2025-26.

Printable BOP

*There is now an option to complete and print the BOP through the 2026 Local Control and Accountability Plan section

*Please note: We suggest to complete the BOP using the “input form” under the 2026-27 LCFF Budget Overview for Parents section

| Documents | | | | |
|--|-----------------------|---------------|----------|----------------------|
| Name | Document Last Updated | View Document | Document | |
| 2026 Local Control and Accountability Plan | 2026-04-13 | | | View |

| Sections | |
|-------------------------------------|--|
| Include | Name |
| <input type="checkbox"/> | LCFF Budget Overview for Parents |
| <input type="checkbox"/> | LCAP Title Page |
| <input type="checkbox"/> | Plan Summary: General Information |
| <input type="checkbox"/> | Plan Summary: Reflections |
| <input type="checkbox"/> | Plan Summary: Comprehensive Support and Improvement |
| <input type="checkbox"/> | Engaging Educational Partners |
| <input type="checkbox"/> | Goals and Actions: 2026-27 Goal 1 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 2 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 3 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 4 |
| <input checked="" type="checkbox"/> | Goals and Actions: 2026-27 Goal 5 |
| <input type="checkbox"/> | Increased or Improved Services |
| <input type="checkbox"/> | Required Descriptions: LEA-wide and Schoolwide Actions |
| <input type="checkbox"/> | Required Descriptions: Limited Actions |
| <input type="checkbox"/> | Additional Concentration Grant Funding |
| <input type="checkbox"/> | 2026-27 Total Planned Expenditures Table |
| <input type="checkbox"/> | 2026-27 Contributing Actions Table |
| <input type="checkbox"/> | 2025-26 Annual Update Table |
| <input type="checkbox"/> | 2025-26 Contributing Actions Annual Update Table |
| <input type="checkbox"/> | 2025-26 LCFF Carryover Table |
| <input type="checkbox"/> | LCAP Instructions |

County Oversight Fiscal Checks

County Oversight Fiscal Checks

- 1. Budget Sufficiency**
- 2. LCAP Adheres to Expenditure Requirements**
 - a. Fully Demonstrates that it will Increase and/or Improve Services for Foster Youth, English Learners, Low Income Students**
 - b. Five Summary Action Tables**
 - c. Budget Overview for Parents**
- 3. Calculation and Implementation of Carryover**

County Oversight Fiscal Checks

Checklist:

Additional County Superintendent Approval Criteria

| Yes | <i>Approval Criteria</i> |
|--------------------------|---|
| <input type="checkbox"/> | Sufficient Expenditures in Budget to Implement LCAP: LEA's adopted budget for the coming school year (2026-27) includes expenditures sufficient to implement the specific actions and strategies included in LCAP (EC Section 52070(d)(2)). |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 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

| Totals | 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 Baccalaureate (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 |

| | | 2025-26 | | Total Fund | % Diff |
|--------------------------|--|----------------|----------------|----------------|--------------|
| | | Restricted (I) | Restricted (E) | Col. D + E | Column C & F |
| 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 | |
| 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 LCFF Funds expended in LCAP do not exceed LCFF Sources on Form 01

| LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|----------------|-------------------|-------------|---------------|----------------|
| \$ 169,000,000 | \$ 1,000,000 | \$ - | \$ 10,000,000 | \$ 180,000,000 |

| Total Personnel | Total Non-personnel |
|-----------------|---------------------|
| \$ 172,650,000 | \$ 7,350,000 |

| 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 |

\$169M < \$321M =



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

| LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|----------------|-------------------|-------------|---------------|----------------|
| \$ 169,000,000 | \$ 1,000,000 | \$ - | \$ 10,000,000 | \$ 180,000,000 |

| Total Personnel | Total Non-personnel |
|-----------------|---------------------|
| \$ 172,650,000 | \$ 7,350,000 |

$\$1\text{M} < \$45\text{M} =$



| 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 | 21,887,992.00 |
| 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 |

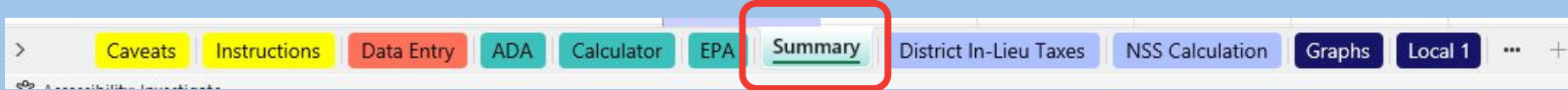
Increased & Improved Services

Checklist:

| Increased or Improved Services for Foster Youth (FY), English Learners (ELs), Low-Income (LI) Students | |
|--|---|
| Fiscal | Approval Criteria |
| <input type="checkbox"/> | Total Projected LCFF Supplemental and/or Concentration Grants: 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. |
| <input type="checkbox"/> | Total projected LCFF S/C Grant amount agrees with the FCMAT LCFF Calculator |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 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). |
| <input type="checkbox"/> | Projected Percentage to increase or improve services agrees with the FCMAT LCFF Calculator |
| <input type="checkbox"/> | LCFF Carryover – Percentage: LEA specifies the LCFF Carryover Percentage identified in the LCFF Carryover Table or specifies 0.00% if no carryover is identified. |
| <input type="checkbox"/> | LCFF Carryover – Dollar: LEA provides the LCFF Carryover Dollar amount identified in the LCFF Carryover Table or specifies \$0 if no carryover is identified. |
| <input type="checkbox"/> | Total Percentage to Increase or Improve Services for the Coming School Year: 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). |

Increased & Improved Services

- FCMAT LCFF Calculator LCAP Revenue Projections; Summary Tab



- LCAP Percentage to Increase or Improve Services Calculation

*Base Grant, S/C Grant, 15% Concentration Grant, and % to Increase and Improve Services Projections

| | - 2026-2027 Adopted Budget | |
|---|----------------------------|-----------------------|
| | 7/1/2026 | |
| | 2025-26 | 2026-27 |
| LCAP Percentage to Increase or Improve Services Calculation | Estimated Actuals | Adopted Budget |
| Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i> | \$ 1,516,579 | \$ 1,527,367 |
| Supplemental and Concentration Grant funding in the LCAP year | \$ 568,893 | \$ 648,914 |
| Projected Additional 15% Concentration Grant funding in the LCAP year | \$ 71,419 | \$ 85,343 |
| Percentage to Increase or Improve Services | 37.51% | 42.49% |

Increased & Improved Services

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

| | | | |
|---|-----------------------------|--|---|
| Total Projected LCFF Supplemental and/or Concentration Grants | | Projected Additional 15 percent LCFF Concentration Grant | |
| \$648,914 | | \$85,343 | |
| Required Percentage to Increase or Improve Services for the LCAP Year | | | |
| 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 |
| 42.49% | 2.67% | \$40,418 | 45.16% |

From LCFF Calculator for 2026-27 15% Concentration

This table is automatically calculated from the Goal section(s) of this LCAP.

Meeting % of Increased & Improved Services

2026-27 Contributing Actions Table

| 1. Projected 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) | LCFF Carryover — Percentage (Percentage from Prior Year) | 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 |
|------------------------------|--|---|--|---|---|--|--|-------------------|-------------------|
| [INPUT] | [INPUT] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | [AUTO-CALCULATED] | | | [AUTO-CALCULATED] | | [AUTO-CALCULATED] |
| 1,527,367 | 648,914 | 42.49% | 2.67% | 45.16% | | | 46.55% | Total: | \$711,000.00 |
| | | | | | | | | LEA-wide Total: | \$711,000.00 |
| | | | | | | | | Limited Total: | \$0.00 |
| | | | | | | | | Schoolwide Total: | \$0.00 |

Planned % should be higher than Total Increase to Improve Services for the Coming School Year (Meets MPP)

- 46.55% is higher than 45.16% so Minimum Proportionality Percentage (MPP) requirement is met
- If percentage was less than 45.16%, then MPP is not met and LCAP can not be approved

Summary Action Tables

Checklist:

| Yes | Action Tables |
|--------------------------|--|
| | Use of Template and Required Tables |
| | <i>Approval Criteria</i> |
| <input type="checkbox"/> | Action tables submitted with LCAP adhere to the template adopted by SBE. |
| | LEA provides the following tables, at a minimum: |
| <input type="checkbox"/> | 2026-27 Total Planned Expenditures Table |
| <input type="checkbox"/> | 2026-27 Contributing Actions Table |
| <input type="checkbox"/> | 2025-26 Annual Update Table |
| <input type="checkbox"/> | 2025-26 Contributing Actions Annual Update Table |
| <input type="checkbox"/> | 2025-26 LCFF Carryover Table |

Total Planned Expenditure Table

Checklist:

| Yes | Total Planned Expenditure Table |
|--------------------------|--|
| <i>Approval Criteria</i> | |
| <input type="checkbox"/> | Correct year (2026-27) is provided. |
| <input type="checkbox"/> | The summary fields at the top of the table are populated. <i>(Recommendation: Test one or more totals for accuracy.)</i> |
| <input type="checkbox"/> | Total for LCFF Funds does not exceed total LCFF Sources on SACS Form 01, Column F, Row A.1 |
| <input type="checkbox"/> | Total for Local Funds does not exceed total Other Local Revenue on SACS Form 01, Column F, Row A.4 |
| <input type="checkbox"/> | Total for Federal Funds does not exceed total Federal Revenue on SACS Form 01, Column F, Row A.2 |
| <input type="checkbox"/> | 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 |
| <input type="checkbox"/> | 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) |
| <input type="checkbox"/> | Goal # and Action # are included for each item in the table and are aligned to the Goals and Actions section |
| <input type="checkbox"/> | Action Title has been provided for each item in the table and is aligned to the Goals and Actions section |
| <input type="checkbox"/> | Student Group(s) has been provided for each item, either listed "All" or one or more specific student groups |
| <input type="checkbox"/> | Funding source(s) is(are) provided. |
| <input type="checkbox"/> | Total funds equal the sum of all funds listed. |
| <input type="checkbox"/> | Total funds match the total funds for the Action listed in the Goals and Actions section. |

Contributing Actions Table

Checklist:

| Contributing Actions Table | |
|----------------------------|---|
| Yes | Approval Criteria |
| <input type="checkbox"/> | Correct year (2026-27) is provided. |
| <input type="checkbox"/> | (b) The summary fields at the top of the table are populated and include correct projected funds. |
| <input type="checkbox"/> | (b1) Projected LCFF Base Grant matches the LEAs LCFF Calculator |
| <input type="checkbox"/> | (b2) Projected Supplemental and/or Concentration Grants matches the LEAs LCFF Calculator |
| <input type="checkbox"/> | (b3) Projected Percentage to Increase or Improve Services for the Coming School Year matches the LEA's LCFF Calculator |
| <input type="checkbox"/> | (b4) LCFF Carryover – Percentage (% from the Prior Year) matches the LCFF Carryover – % calculated on the 2025-26 LCFF |
| <input type="checkbox"/> | (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) |
| <input type="checkbox"/> | (d) Contributing to Increased or Improved Services: All actions in the table are marked “Yes.” |
| <input type="checkbox"/> | (e) Scope: LEA provides a scope for each action which is LEA-wide (i.e., Districtwide or Charter-wide), Schoolwide, or Limited. |
| <input type="checkbox"/> | (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. |
| <input type="checkbox"/> | (g) Location: LEA identifies the location for each action, which may include All Schools, Specific Schools, or Specific Grade Spans. |
| <input type="checkbox"/> | (g1) If specific schools or grade spans are listed, LEA provides the individual schools, grade spans, or school types. |
| <input type="checkbox"/> | (i) LCFF Carryover — Percentage: LEA provides the LCFF Carryover — Percentage identified in the 2025-26 LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, the percentage specified should be zero (0.00%). |

Table Fiscal Check

- Contributing Actions must have additional LEA identifiers

*Student Group(s), Scope, Unduplicated Student Group(s), Location, Time Span

*LCFF S/C Funds must be budgeted for contributing actions

| Goal # | Action # | Action Title | Student Group(s) | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Time Span | Total Personnel | Total Non-personnel | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Planned Percentage of Improved Services |
|--------|----------|--|--|---|----------|--|--------------------|-----------|-----------------|---------------------|--------------|-------------------|-------------|---------------|--------------|---|
| 1 | 1.1 | Build Capacity of Staff | All | No | | | All Schools | 2025-26 | \$0.00 | \$6,363.00 | | | | \$6,363.00 | \$6,363.00 | |
| 1 | 1.2 | EL Support Services and ELD professional Development for Staff | All | No | | | All Schools | 2025-26 | \$0.00 | \$18,000.00 | | | | \$18,000.00 | \$18,000.00 | |
| 1 | 1.3 | Access to sufficient standards-aligned materials | All | No | | | All Schools | 2025-26 | \$0.00 | \$21,000.00 | | \$21,000.00 | | | \$21,000.00 | |
| 1 | 1.4 | Intervention Support | English Learners Foster Youth Low Income | Yes | LEA-wide | English Learners Foster Youth Low Income | All Schools K-8 | 2025-26 | \$210,000.00 | \$0.00 | \$179,000.00 | | | \$31,000.00 | \$210,000.00 | |
| 1 | 1.5 | Program Coordinator | All | No | | | All Schools | 2025-26 | \$75,000.00 | \$0.00 | | \$75,000.00 | | | \$75,000.00 | |
| 1 | 1.6 | Update/Replace Technology | All | No | | | All Schools | 2025-26 | \$0.00 | \$17,500.00 | | | | \$17,500.00 | \$17,500.00 | |
| 1 | 1.7 | Classroom Assistants | English Learners Foster Youth Low Income | Yes | LEA-wide | English Learners Foster Youth Low Income | All Schools K-8 | 2025-26 | \$220,000.00 | \$0.00 | \$206,000.00 | | | \$14,000.00 | \$220,000.00 | |
| 1 | 1.8 | Curriculum Board | English Learners | Yes | LEA-wide | English Learners | All Schools | 2025-26 | \$0.00 | \$10,000.00 | \$10,000.00 | | | | \$10,000.00 | |

Annual Update Table

Checklist:

| Annual Update Table | |
|--------------------------|---|
| Yes Fiscal | Approval Criteria |
| <input type="checkbox"/> | (a) Correct year (2025-26) is provided. |
| <input type="checkbox"/> | (b) The summary fields at the top of the table are populated. |
| <input type="checkbox"/> | (c) The following columns are populated, and match information provided in the 2025-26 LCAP (note that actions that were not in the original LCAP and that have been added are allowed) |
| <input type="checkbox"/> | (c1) Goal # and Action # |
| <input type="checkbox"/> | (c2) Prior Action/Service Title |
| <input type="checkbox"/> | (c3) Contributing to Increased or Improved Services |
| <input type="checkbox"/> | (c4) Last Year's Planned Expenditures (Total Funds) |
| <input type="checkbox"/> | (d) Estimated Actual Expenditures (Input Total Funds): LEA must provide estimated actual amounts for each item. |

Contributing Actions Annual Update Table

Checklist:

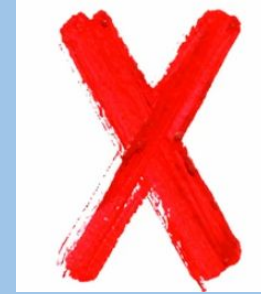
| Contributing Actions Annual Update Table | |
|--|--|
| Yes | Approval Criteria |
| <input type="checkbox"/> | (a) Correct year (2025-26) is provided. |
| <input type="checkbox"/> | (a1) Goal # and Action # |
| <input type="checkbox"/> | (a2) Prior Action/Service Title |
| <input type="checkbox"/> | (a3) Contributing to Increased or Improved Services |
| <input type="checkbox"/> | (a4) Last Year's Planned Expenditures (LCFF Funds) |
| <input type="checkbox"/> | (b) The summary fields at the top of the table are populated. |
| <input type="checkbox"/> | (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. |
| <input type="checkbox"/> | (c1) Amount agrees with FCMAT LCFF Calculator. |
| <input type="checkbox"/> | (d) Contributed to Increased or Improved Services: All actions in the table are marked "Yes." |
| <input type="checkbox"/> | (e) Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds): LEA provides amounts for each action item in table, if applicable. |
| <input type="checkbox"/> | (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. |
| <input type="checkbox"/> | |

Table Fiscal Check

- Contributing Actions Annual Update estimates should not exceed Annual Update estimates

2025-26 Annual Update Table

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|--------------------|----------------------|----------------------------|--|--|---|
| 3 | 3.4 | Independent Study | Yes | \$18,952.96 | \$5,485.50 |
| 3 | 3.5 | Instructional Aides | Yes | \$2,471,285.63 | \$2,520,329.67 |
| 3 | 3.6 | Bilingual Aides | Yes | \$223,367.83 | \$234,971.53 |



2025-26 Contributing Actions Annual Update Table

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributing to Increased or Improved Services? | Last Year's Planned Expenditures for Contributing Actions (LCFF Funds) | Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds) | Planned Percentage of Improved Services | Estimated Actual Percentage of Improved Services (Input Percentage) |
|--------------------|----------------------|----------------------------|---|--|---|---|---|
| 3 | 3.4 | Independent Study | Yes | \$18,952.96 | \$18,599.98 | | |
| 3 | 3.5 | Instructional Aides | Yes | \$1,902,277.98 | \$2,006,345 | | |
| 3 | 3.6 | Bilingual Aides | Yes | \$223,367.83 | \$233,294.10 | | |

Table Fiscal Check

- Contributing Actions Annual Update estimates should be equal to or could be less than Annual Update estimates

2025-26 Annual Update Table

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|--------------------|----------------------|----------------------------|--|--|---|
| 3 | 3.4 | Independent Study | Yes | \$18,952.96 | \$18,599.98 |
| 3 | 3.5 | Instructional Aides | Yes | \$2,471,285.63 | \$2,520,329.67 |
| 3 | 3.6 | Bilingual Aides | Yes | \$223,367.83 | \$234,971.53 |



2025-26 Contributing Actions Annual Update Table

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributing to Increased or Improved Services? | Last Year's Planned Expenditures for Contributing Actions (LCFF Funds) | Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds) | Planned Percentage of Improved Services | Estimated Actual Percentage of Improved Services (Input Percentage) |
|--------------------|----------------------|----------------------------|---|--|---|---|---|
| 3 | 3.4 | Independent Study | Yes | \$18,952.96 | \$18,599.98 | | |
| 3 | 3.5 | Instructional Aides | Yes | \$1,902,277.98 | \$2,006,345 | | |
| 3 | 3.6 | Bilingual Aides | Yes | \$223,367.83 | \$233,294.10 | | |

Budget Overview for Parents Approval Criteria

Checklist:

| Yes | Budget Overview for Parents Approval Criteria | |
|--------------------------|--|---|
| <input type="checkbox"/> | 1. General Information | |
| | a. Budget Overview adheres to the template adopted by the SBE. b. Local Educational Agency (LEA) name: (LEA) name provided. c. 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 (2026-27) is provided. f. Current School Year: Correct year (2025-26) is provided. | |
| | 2. 2026-27 Projected General Fund Revenue for the 2026-27 School Year | |
| | <input type="checkbox"/> | (a) Total LCFF Funds, including supplemental and concentration grant, is equal to the amount listed on SACS Form 01, Column F, Row A.1 (LCFF Sources). |
| | <input type="checkbox"/> | (a1) Supplemental/Concentration Grant Funds for LEA agree with amount in the FCMAT LCFF Calculator. |
| | <input type="checkbox"/> | (a2) Row 12) All other state funds for LEA is equal to the amount listed in SACS Form 01, Column F, Row A.3 (Other State Revenue). |
| <input type="checkbox"/> | (a3) All local Funds for LEA is equal to the amount listed in SACS Form 01, Column F, Row A.4 (Other Local Revenue). | |
| <input type="checkbox"/> | (a4) All federal Funds for LEA is equal to the amount listed in SACS Form 01, Column F, Row A.2 (Federal Revenue). | |
| <input type="checkbox"/> | (a5) The total of the Projected General Fund Revenue should equal the amount indicated on SACS Form 01, Column F, Row A.5 (Total Revenues) | |
| <input type="checkbox"/> | 3. Total Budgeted Expenditures for the 2026-27 School year | |
| | <input type="checkbox"/> | (a) Total Budgeted General Fund Expenditures for LEA is equal to the amount listed in SACS Form 01, Column F, Row B.9 (Total Expenditures). |
| | <input type="checkbox"/> | (a1) Total Budgeted Expenditures in LCAP is equal to the amount listed in the Total Funds field of the 2026-27 Total Planned Expenditures Table of the submitted LCAP. |
| | <input type="checkbox"/> | (a2) Total Budgeted Expenditures for High Needs Students in the LCAP is equal to the amount listed in the Total Planned Contributing Expenditures field of the 2026-27 Contributing Actions Table of the submitted LCAP. |
| | <input type="checkbox"/> | (a3) If Total Budgeted Expenditures for High Needs Students in the LCAP is less than Supplemental / Concentration Grant Funds for LEA, LEA provides a brief description of additional actions it is taking to meet its requirement to increase or improve services for high needs students. |
| | <input type="checkbox"/> | (b) Total expenditures not included in the LCAP is equal to the difference between Total Budgeted General Fund Expenditures and Total Budgeted Expenditures in LCAP. |
| <input type="checkbox"/> | (b1) LEA provides a brief description of any General Fund Expenditures for the coming school year that are not included in the LCAP. | |

Budget Overview for Parents Approval Criteria

Checklist:

| | | |
|--------------------------|--------------------------|--|
| | 4. 2025-26 Annual Update | |
| <input type="checkbox"/> | <input type="checkbox"/> | (a) Current School Year: Correct year (2025-26) is provided. |
| | <input type="checkbox"/> | (b) Total Budgeted Expenditures for High Needs Students in the 2025-26 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. |
| | <input type="checkbox"/> | (c) Total Estimated Actual Expenditures for High Needs Students in the 2025-26 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. |
| | <input type="checkbox"/> | (c1) If Total Estimated Actual Expenditures for High Needs Students is less than Total Budgeted Expenditures for High Needs Students in the 2025-26 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

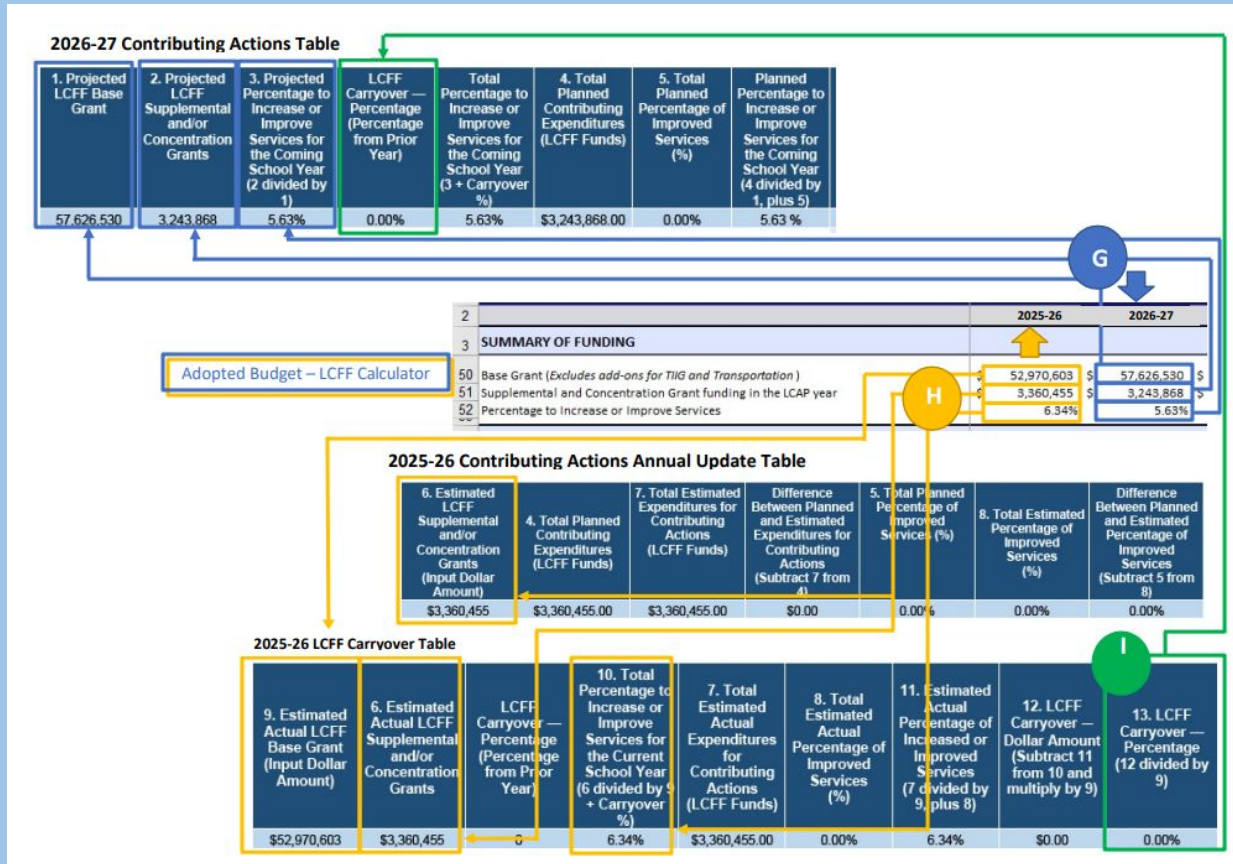
LCFF Carryover Table

Checklist:

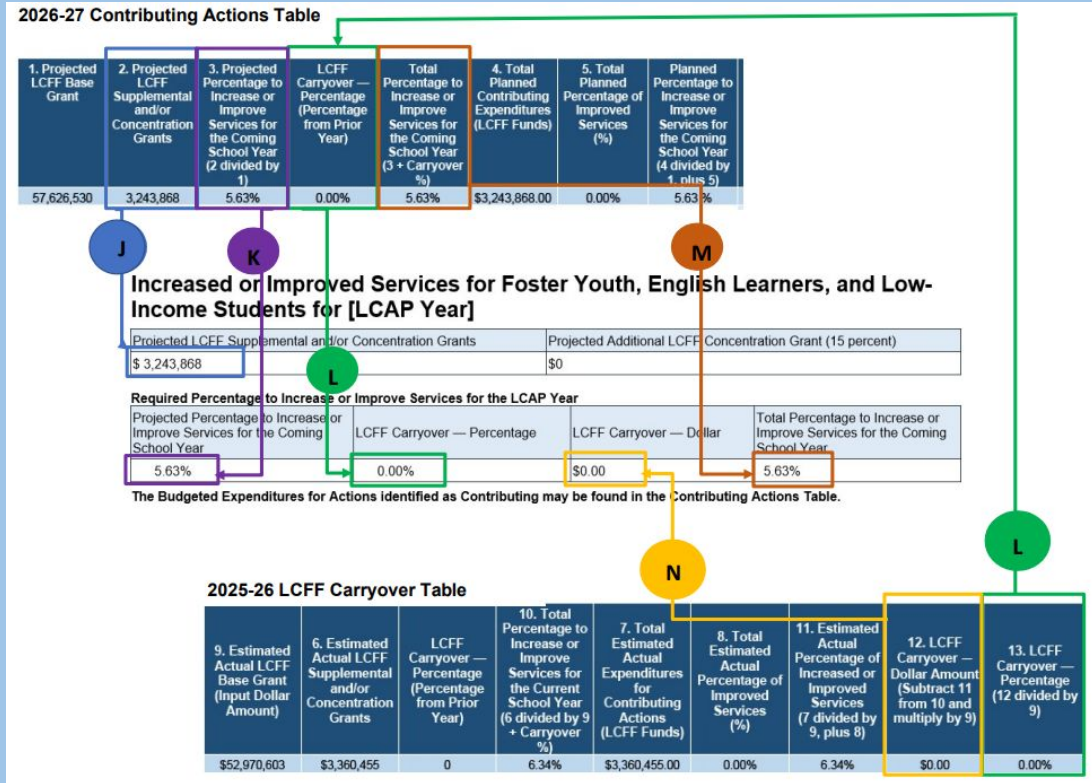
| LCFF Carryover Table | |
|--------------------------|--|
| Yes | Approval Criteria |
| <input type="checkbox"/> | (a) Correct year (2025-26) is provided. |
| <input type="checkbox"/> | (b) Table fields are populated. |
| <input type="checkbox"/> | (c) Estimated Actual LCFF Base Grant: LEA provides 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. |
| <input type="checkbox"/> | (c1) Amount agrees with the FCMAT LCFF calculator. |
| <input type="checkbox"/> | (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. |
| <input type="checkbox"/> | (d.1) Amount agrees with the FCMAT LCFF calculator. |
| <input type="checkbox"/> | (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 | Debby Shannon | Marlene Ortiz |
| Blake | Michael Hernandez | Marcos Gamino |
| Buttontwillow | Debby Shannon | Marlene Ortiz |
| CAAT | Lilly Rosenberger | Marlene Ortiz |
| Caliente | Debby Shannon | Marcos Gamino |
| Delano Elem. | Amy Braheaman | Marlene Ortiz |
| Delano High | Jonathan Gage | Marcos Gamino |
| Di Giorgio | Amy Braheaman | Marlene Ortiz |
| Edison | Michael Hernandez | Vanessa Romero |
| El Tejon | Debby Shannon | Vanessa Romero |
| Elk Hills | Amy Braheaman | Marlene Ortiz |
| Fairfax | Amy Braheaman | Vanessa Romero |
| Fruitvale | Amy Braheaman | Marlene Ortiz |
| 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 Braheaman | Marlene Ortiz |
| Kernville | Jonathan Gage | Vanessa Romero |
| Lakeside | Jonathan Gage | Marlene Ortiz |
| Lamont | Jonathan Gage | Vanessa Romero |
| Linns Valley | Jonathan Gage | Maxx Garris |
| Lost Hills | Amy Braheaman | Marlene Ortiz |
| Maple | Michael Hernandez | Vanessa Romero |
| Maricopa | Michael Hernandez | Marcos Gamino |
| McFarland | Michael Hernandez | Marlene Ortiz |
| McKittrick | Debby Shannon | Marlene Ortiz |
| Midway | Debby Shannon | Marcos Gamino |
| Mojave | Michael Hernandez | Vanessa Romero |
| Muroc | Michael Hernandez | Vanessa Romero |
| Norris | Jonathan Gage | Marcos Gamino |
| Panama-Buena Vista | Debby Shannon | Vanessa Romero |
| Pond | Jonathan Gage | Vanessa Romero |
| Richland | Jonathan Gage | Marcos Gamino |
| REALMS | Lilly Rosenberger | Vanessa Romero |
| Rio Bravo-Greeley | Debby Shannon | Marcos Gamino |
| Rosedale | Jonathan Gage | Marlene Ortiz |
| Semitropic | Michael Hernandez | Vanessa Romero |
| Sierra Sands | Amy Braheaman | Marcos Gamino |
| South Fork | Amy Braheaman | Marcos Gamino |
| Southern Kern | Jonathan Gage | Vanessa Romero |
| Standard | Amy Braheaman | Vanessa Romero |
| Taft City | Jonathan Gage | Marcos Gamino |
| Taft High | Debby Shannon | Marcos Gamino |
| Tehachapi | Debby Shannon | Marcos Gamino |
| Valley Oaks | Lilly Rosenberger | Michael Gumspac |
| Vineland | Jonathan Gage | Marlene Ortiz |
| Wasco Elem. | Debby Shannon | Marlene Ortiz |
| Wasco High | Amy Braheaman | Marlene Ortiz |
| Wonderful | Lilly Rosenberger | Marlene Ortiz |

MA & Fiscal Analyst Assignment List

Questions?



LCAP for CBOs Quiz



RESOURCES

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

Feedback Survey

