

# Kings County Office of Education

Tim Bowers - County Superintendent of Schools



Kings County  
Board of Education

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September 15, 2016

*Dr*  
*Lupe Solis*

Mr. Lupe Solis, Board President  
Lemoore Union High School District  
5 Powell Avenue  
Lemoore, CA 93245

Re: Approval of LCAP and Budget

Dear Mr. Solis,

## Requirements of the Kings County Office of Education

In accordance with Education Code Sections 52070 and 42127, the Kings County Office of Education has reviewed the Local Control Accountability Plan (LCAP) and adopted budget of the school district for fiscal year 2016-17.

Education Code requires the County Superintendent to approve the LCAP or annual update for each school district after determining all of the following:

- The LCAP adheres to template adopted by the State Board of Education.
- The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP.
- The LCAP adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated students pursuant to Sections 42238.02 and 42238.03.

Education Code requires the County Superintendent to approve, conditionally approve, or disapprove the adopted final budget for each school district after doing the following:

- Examine the adopted budget to determine whether it complies with the standards and criteria established pursuant to Section 33127 and identify any technical corrections needed to bring the budget into compliance with those standards and criteria.
- Determine whether the adopted budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments.
- Determine whether the adopted budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

Our analysis must also include, under AB 2756, any reports or studies that show signs of fiscal distress.

## LCAP & Budget Approval

Based upon our review, **KCOE approves the 2016-2017 District LCAP.** Clarifying questions were sent to district management. The district has provided responses to the

LCAP clarifications answering KCOE's questions. We have requested the district to submit the LCAP reflecting the clarifications to the Governing Board for informational purposes.

Budget Approval

Ed Code 42127(d) (2) only allows the County Superintendent to approve the budget once the LCAP has been approved. From our analysis, and after we have approved the LCAP, based on the district budget reports and projections provided, we conclude that;

- The district has met the criteria and standards
- The district will meet its financial obligations in the current year based on the district's multi-year projection.

***Based on our analysis and review, KCOE approves the 2016-2017 District Adopted Budget.***

Further Information

We have noted from information provided to the County Office of Education that negotiations have been settled with your certificated and classified bargaining units for the 2016-2017 fiscal year. State regulations require a school district to determine the cost of salary settlements with certificated and/or classified bargaining units and provide County Offices of Education with an analysis of the costs when negotiations are completed. The Governing Board must certify as to the validity of the analysis. The Superintendent and Chief Business Official are required to certify the district's ability to fund the agreement. We noted the district business office submitted the analysis, disclosures, and certifications as required.

Assembly Bill (AB) 2756 requires school districts to submit copies of any study or report that indicate signs or symptoms of fiscal distress to the county office of education. Should the district acquire any such reports or studies during the fiscal year, please submit them to District Business Services as soon as they are available.

If you have any questions about the LCAP, please contact Andrea Perez, Educational Learning Coordinator at 584-1441, ext. 7078. If you have any questions about the adopted budget, please contact Sarah Smigiera, Director of District Business Services, at 584-1441, ext. 7043.

Sincerely,



Tim Bowers  
Kings County Superintendent of Schools

cc: Lemoore Union High School District, Debbie Muro, Mark Howard  
KCOE: Stephen Corl, Sarah Smigiera, Andrea Perez, Carmen Barnhart