

CAMBRIAN SCHOOL DISTRICT

School Finance, *Made Simple*

A plain-language guide to how California funds public schools,
where the money goes, and how you can stay informed.

3 Ideas That Unlock School Finance

01

Funding Follows Students

LCFF ties most revenue to the number of students enrolled — and their specific needs. When enrollment changes, the budget changes too.

02

Not All Dollars Are Equal

Some funds are flexible (unrestricted). Others are legally restricted to specific uses and can't be moved — even when there's money sitting in the fund.

03

Budgets Are Living Documents

The district adopts a budget, files two mid-year updates, reports actual results, and completes an independent audit every single year.

Where Does the Money Come From?

Think of school funding as a puzzle — three main sources fit together to pay for your child's education.



State & Local Funding

California's LCFF model combines local property taxes and state dollars. Funding flows based on enrollment and student needs.

Largest Share

US

Federal Funding

Supports Title I (low-income), Title II (teacher quality), Title III (English learners). Comes with strict rules on use.

Smaller Share



Other Local Sources

Facility rentals, interest earnings, parent donations, and local grants. Varies year to year but supports programs beyond basics.

Variable

How LCFF Works

The Local Control Funding Formula (LCFF) replaced a complex older system. It's built on three layers — each adding more for students with greater needs.

1

Base Grant

Every student gets this

Every student generates base funding. The rate varies slightly by grade level (elementary, middle, high school) because educational costs differ.

+

Supplemental Grant

For students with extra needs

An additional 20% of the base grant for each student who is an English learner, from a low-income family, or in foster care.

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Concentration Grant

When the challenge is greatest

When high-need students exceed 55% of enrollment, the district receives extra funding to address the significant challenges of serving many high-need students.

💡 Why you hear "ADA": Funding is tied to Average Daily Attendance. Every day a student is in school matters for the district's revenue.

Not All Dollars Are Equal

Before looking at spending, this is the most important — and most misunderstood — concept in school finance.

Unrestricted Funds

More flexible — used for general operations like staffing, utilities, supplies, and transportation.

These cover most day-to-day needs and give the district some ability to prioritize based on local needs.

Restricted Funds

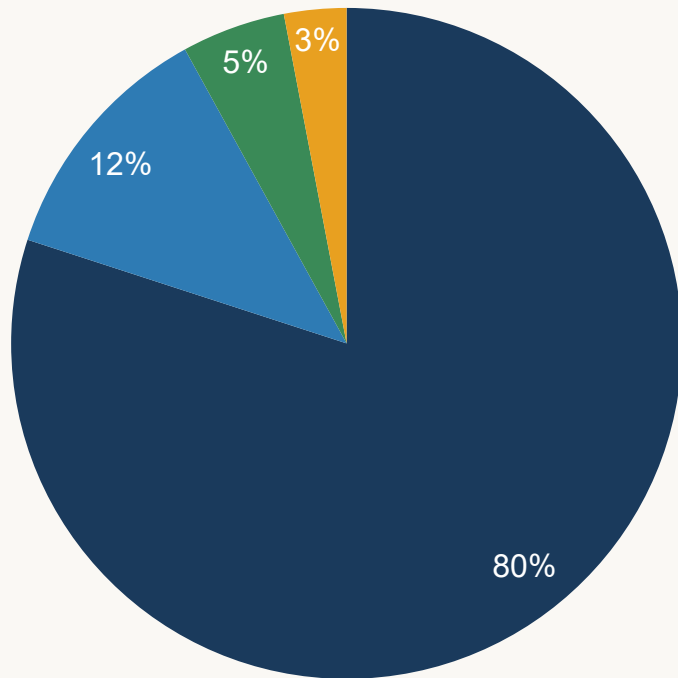
Must be used for legally defined purposes — like special education or federal grants.

Even if money sits in a restricted fund, it cannot legally be redirected elsewhere, no matter how great the need.

 When people ask "Why can't we use that money for this?" — the answer is usually: it's restricted by law. It's not a choice; it's a legal requirement.

WHERE THE MONEY GOES

Spending Breakdown



80%

Salaries & Benefits

Teachers, support staff, administrators, health benefits, and retirement

12%

Services & Operations

Utilities, contracts, maintenance, transportation

5%

Supplies & Materials

Textbooks, technology, classroom supplies

3%

Capital & Other

Equipment, facilities improvements, and other specific needs

The Budget Cycle

The budget is reviewed, updated, and audited multiple times per year — all in public.



The LCAP: Linking Budget to Student Goals

The Local Control and Accountability Plan (LCAP) is a three-year plan that connects every dollar to student outcomes, developed with community input.



Student Achievement



School Climate



Parent Involvement



Basic Services



Access to Courses



Student Outcomes



Student Engagement



State Standards



Budget Overview for Parents: California law requires every district to publish a plain-language Budget Overview for Parents each year, connecting spending to LCAP goals. Find it on our website.

How We Stay Accountable

School district finances are among the most closely watched public budgets. Multiple layers of oversight are built into the system.



Elected Board Oversight

Your Board of Education reviews and approves all major financial decisions in public, with time for community input.



County Office Review

The County Office of Education reviews key budget submissions to ensure they meet state requirements.



State Reporting (SACS)

California requires detailed financial reporting using a uniform statewide accounting structure, comparable across all districts.



Independent Audit

Every year, an outside firm conducts a full financial and compliance audit. All results are presented publicly.



YOUR VOICE MATTERS

How to Get Involved

1

Attend Board Meetings

Open to the public with time for comment. No expertise required — just show up.

2

Participate in LCAP Input

Community sessions each spring help shape how resources are allocated.

3

Review Budget Documents

All documents, including the parent-friendly Budget Overview, are posted online.

4

Ask Us Anything

Questions about a specific number? Reach out to Business Services directly.