

SMCOE LCAP Clarification Table

2026-27 LCAP

District: [San Mateo Union High School District](#)

By August 18:
The following items need clarification in your 2026-27 LCAP. If the response you submit is determined to be sufficient, you will be notified, and a copy of this clarification table will be posted with your LCAP on the SMCOE website.

Page # in LCAP	Item	Clarification needed/question	District response	COE response to District	Additional District response (if needed)
Budget Overview for Parents					
Page 1 of 157	Projected Revenue by Fund Resource	LCFF supplemental & concentration grants of \$6,634,795 do not align with LCFF calculator of \$6,631,494.	SMUHSD will revise the Budget Overview for Parents so that the LCFF Supplemental and Concentration Grant amount aligns with the LCFF Calculator. The amount currently shown as \$6,634,795 will be corrected to \$6,631,494. The projected increased or improved services amount will also be corrected to \$6,631,494 wherever it appears in the Budget Overview and LCAP fiscal tables. SMUHSD will also revise the Budget Overview for Parents to describe how the \$241,734,714 in budgeted expenditures not included in the LCAP will be used. These expenditures support the district's core instructional and operational program, including base certificated and classified salaries and benefits; general education classroom instruction; site and district administration; special education base services and related supports; facilities, maintenance, custodial services, utilities, and operations; technology infrastructure and support; student transportation; nutrition services; core instructional materials and supplies; athletics and co-curricular activities; business, human resources, payroll, purchasing, legal, audit, insurance, and other central services; employee benefits and	The LCFF Supplemental and Concentration Grant amounts have been updated and verified in DTS.	
Page 2 of 157	Budgeted expenditures not included in the LCAP	Please provide how budgeted expenditures of \$241,734,714 that are not included in the LCAP will be used.		An explanation of how the \$241,734,714 budgeted expenditures not included in the LCAP will be used has been provided and verified in DTS.	
	Increased or improved services for high needs students in the LCAP for the 2026-27 school year	Projected amount of \$6,634,795 does not align with LCFF calculator of \$6,631,494.		The projected amount in the increased or improved services for high needs students has been updated to align with the LCFF calculator and verified in DTS. Please ensure the final version of the LCAP with these changes is posted to the District website.	

			statutory obligations; and restricted state, federal, and local programs that are accounted for outside of the LCAP actions.		
Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]					
Page 73 of 157	Total Projected LCFF Supplemental and/or Concentration Grants	LCFF supplemental & concentration grants of \$6,634,795 do not align with LCFF calculators of \$6,631,494.	SMUHSD will revise the Increased or Improved Services section so that the Total Projected LCFF Supplemental and/or Concentration Grants amount aligns with the LCFF Calculator. The amount will be corrected from \$6,634,795 to \$6,631,494. This correction will be made consistently in the Budget Overview for Parents, the Increased or Improved Services section, and the applicable action and contributing action tables.	The LCFF Supplemental and Concentration grant amounts have been updated to align with the LCFF calculator and verified in DTS. Please ensure the final version of the LCAP with these changes is posted to the District website.	
Goals and Actions					
Page 61 of 157	Action 2.16	Learning recovery Emergency Block Grant action is not allowed as contributing. LREBG funds of \$264,930 are classified as 'Other State' and not LCFF.	Page 61 - Action 2.16: SMUHSD will revise Action 2.16 to clarify that the \$264,930 in Learning Recovery Emergency Block Grant funds is not LCFF funding and is not included as LCFF contributing funding. The LREBG portion of Action 2.16 will be shown under "Other State Funds" in the Planned Expenditure Table. The action description will continue to identify the action as an LREBG-funded action and will include the required LREBG narrative, including the research basis and metrics used to monitor impact. Any LCFF-funded portion of the action will be shown separately from the LREBG-funded portion, and only LCFF funds, if any, will be reflected in the Contributing Actions Table. Page 71 - Action 4.1: SMUHSD will revise Action 4.1 to clarify that this action is funded with Equity Multiplier funds. Equity Multiplier funds are classified as "Other State Funds" and are not LCFF funds. Therefore, Action 4.1 will be marked as "Contributing: No," will not be included in the Contributing Actions Table,	Action 2.16 - As of 09.03.2026, this item has not been updated in DTS. The District must update the Learning Recovery Emergency Block Grant funding as non-contributing as these funds are classified as 'Other State' rather than LCFF.	
Page 71 of 157	Action 4.1	Equity Multiplier action is not allowed as contributing. Equity Multiplier funds are classified as 'Other State' and not LCFF.		Action 4.1 - As of 09.03.2026, this item has not been updated in DTS. The District must update the Equity Multiplier funding as non-contributing as these funds are classified as 'Other State' rather than LCFF.	
Page 72 of 157	Action 4.2	Equity Multiplier action is not allowed as contributing. Equity Multiplier funds are classified as 'Other State' and not LCFF.		Action 4.2 - As of 09.03.2026, this item has not been updated in DTS. The District must update the Equity Multiplier funding as non-contributing as these funds are classified as 'Other State' rather than LCFF. Please revise the LCAP and ensure the final version with these changes is posted to the District website.	

			<p>and the planned expenditure for this action will be reflected in the appropriate "Other State Funds" category.</p> <p>Page 72 - Action 4.2: SMUHSD will revise Action 4.2 to clarify that this action is funded with Equity Multiplier funds. Equity Multiplier funds are classified as "Other State Funds" and are not LCFF funds. Therefore, Action 4.2 will be marked as "Contributing: No," will not be included in the Contributing Actions Table, and the planned expenditure for this action will be reflected in the appropriate "Other State Funds" category.</p>		
2026-27 Total Expenditure Table					
Page 112 of 157	Projected LCFF Base Grant	Projected LCFF base grant of \$115,076,936 does not align with LCFF calculator of \$115,021,895.	Page 112 - Projected LCFF Base Grant: SMUHSD will revise the 2026-27 Total Expenditure Table so that the Projected LCFF Base Grant aligns with the LCFF Calculator. The amount currently shown as \$115,076,936 will be corrected to \$115,021,895. This correction will be made consistently across all applicable fiscal tables.	The projected LCFF base grant has been updated to align with the LCFF calculator and verified in DTS.	
	Projected LCFF Supplemental and/or Concentration Grants	Projected LCFF supplemental & concentration grants of \$6,634,795 do not align with LCFF calculator of \$6,631,494.		The LCFF Supplemental and Concentration grant amounts have been updated to align with the LCFF calculator and verified in DTS.	
Page 114 of 157	Action 2.16	LREBG funds of \$264,930 should be under 'Other State'	Page 112 - Projected LCFF Supplemental and/or Concentration Grants: SMUHSD will revise the 2026-27 Total Expenditure Table so that the Projected LCFF Supplemental and/or Concentration Grants amount aligns with the LCFF Calculator. The amount currently shown as \$6,634,795 will be corrected to \$6,631,494. This correction will be made consistently in the Budget Overview for Parents, Increased or Improved Services section, Total Expenditure Table, and Contributing Actions Table.	Action 2.16 - As of 09.03.2026, this item has not been updated in DTS. The District must update the Learning Recovery Emergency Block Grant funding as non-contributing as these funds are classified as 'Other State' rather than LCFF.	
Page 116 of 157	Action 4.1	Action is funded by Equity Multiplier funds. This is classified as 'Other State' and not LCFF.		Action 4.1 - As of 09.03.2026, this item has not been updated in DTS. The District must update the Equity Multiplier funding as non-contributing as these funds are classified as 'Other State' rather than LCFF.	
	Action 4.2	Action is funded by Equity Multiplier funds. This is classified as 'Other State' and not LCFF.	Page 114 - Action 2.16: SMUHSD will revise the 2026-27 Planned Expenditure Table for Action 2.16 to show the \$264,930 in LREBG funds under "Other State Funds." These funds will no longer be shown as LCFF funds or included as LCFF contributing expenditures. The total Action 2.16 planned expenditure will continue to reflect the full	Action 4.2 - As of 09.03.2026, this item has not been updated in DTS. The District must update the Equity Multiplier funding as non-contributing as these funds are classified as 'Other State' rather than LCFF.	

			<p>cost of the credit recovery summer school program, but the funding sources will be separated so that LREBG is coded as Other State and only allowable LCFF funds, if any, are reflected in LCFF columns.</p> <p>Page 116 - Action 4.1: SMUHSD will revise the Planned Expenditure Table for Action 4.1 to show Equity Multiplier funding as "Other State Funds." Because Equity Multiplier funds are not LCFF funds, Action 4.1 will not be included as a contributing action and will not be reflected in the Contributing Actions Table.</p> <p>Page 116 - Action 4.2: SMUHSD will revise the Planned Expenditure Table for Action 4.2 to show Equity Multiplier funding as "Other State Funds." Because Equity Multiplier funds are not LCFF funds, Action 4.2 will not be included as a contributing action and will not be reflected in the Contributing Actions Table.</p>	<p>Please make the pending revisions and ensure the final version of the LCAP is posted to the District website.</p>	
2026-27 Contributing Actions Table					
Page 117 of 157	Total Planned Contributing Expenditures (LCFF Funds)	Total planned contributing expenditures (LCFF Funds) of \$7,813,591 should be reduced by \$264,930 for action 2.16 and \$93,000 for actions 4.1 and 4.2. LREBG and Equity Multiplier funds are classified as ‘Other State’ and not LCFF. New amount will be \$7,455,661.	<p>Page 117 - Total Planned Contributing Expenditures (LCFF Funds): SMUHSD will revise the 2026-27 Contributing Actions Table so that it includes only LCFF funds. The current Total Planned Contributing Expenditures amount of \$7,813,591 will be reduced by \$264,930 for the LREBG-funded portion of Action 2.16 and by \$93,000 for Equity Multiplier-funded Actions 4.1 and 4.2. The corrected Total Planned Contributing Expenditures amount will be \$7,455,661.</p> <p>Page 119 - Action 2.16: SMUHSD will revise Action 2.16 in the Contributing Actions Table so that the \$264,930 in LREBG funds is excluded from LCFF contributing expenditures. LREBG funds will be classified as "Other State Funds" in the Planned Expenditure Table and will not be counted toward Total Planned Contributing Expenditures.</p>	Total Planned Contributing Expenditures – As of 09.03.2026, this item has not been updated in DTS. The District must reduce the expenditures for Actions 2.16, 4.1 and 4.2 as LREBG and Equity Multiplier funds are classified as ‘Other State’ rather than LCFF.	
Page 119 of 157	Action 2.16	Provide Credit Recovery Summer School is funded by \$264,930 LREBG funds. These are classified as ‘Other State’ and not LCFF.		Action 2.16 - As of 09.03.2026, this item has not been updated in DTS. The District must update the Learning Recovery Emergency Block Grant funding as non-contributing as these funds are classified as ‘Other State’ rather than LCFF.	
	Action 4.1	Evidence-based PD on Culturally Responsive Pedagogy is Equity Multiplier action and not allowed as contributing. Equity Multiplier funds are classified as ‘Other State’ and not LCFF.		Action 4.1 - As of 09.03.2026, this item has not been updated in DTS. The District must update the Equity Multiplier funding as	
	Action 4.2	Provide High-Dosage Tutoring to Students at Bridge Academy is Equity Multiplier action and not allowed as contributing. Equity Multiplier funds are classified as ‘Other State’ and not LCFF.			

			<p>Page 119 - Action 4.1: SMUHSD will remove Action 4.1 from the Contributing Actions Table because it is an Equity Multiplier-funded action. Equity Multiplier funds are classified as "Other State Funds" and are not LCFF funds. Action 4.1 will remain in Goal 4 as an Equity Multiplier action, but it will not be counted toward the LCFF increased or improved services requirement.</p> <p>Page 119 - Action 4.2: SMUHSD will remove Action 4.2 from the Contributing Actions Table because it is an Equity Multiplier-funded action. Equity Multiplier funds are classified as "Other State Funds" and are not LCFF funds. Action 4.2 will remain in Goal 4 as an Equity Multiplier action, but it will not be counted toward the LCFF increased or improved services requirement.</p>	<p>non-contributing as these funds are classified as 'Other State' rather than LCFF.</p> <p>Action 4.2 - As of 09.03.2026, this item has not been updated in DTS. The District must update the Equity Multiplier funding as non-contributing as these funds are classified as 'Other State' rather than LCFF.</p> <p>Please ensure the final version of the LCAP with these changes is posted to the District website.</p>	
2025-26 Contributing Actions Annual Update Table					
Page 124 of 157	Estimated LCFF Supplemental and/or Concentration Grants	Estimated LCFF supplemental and/or concentration grants of \$6,031,123 do not align with LCFF calculator of \$6,028,119.	SMUHSD will revise the 2025-26 Contributing Actions Annual Update Table so that the Estimated LCFF Supplemental and/or Concentration Grants amount aligns with the LCFF Calculator. The amount currently shown as \$6,031,123 will be corrected to \$6,028,119.	<p>The estimated LCFF Supplemental and Concentration grant amounts have been updated to align with the LCFF calculator and verified in DTS.</p> <p>Please ensure the final version of the LCAP with this change is posted to the District website.</p>	
2025-26 LCFF Carryover Table					
Page 126 of 157	Estimated Actual LCFF Base Grant	Estimated actual LCFF base grant of \$110,418,023 does not align with LCFF calculator of \$110,365,255.	SMUHSD will revise the 2025-26 LCFF Carryover Table so that the Estimated Actual LCFF Base Grant aligns with the LCFF Calculator. The amount currently shown as \$110,418,023 will be corrected to \$110,365,255.	<p>The estimated actual LCFF base grant has been updated to align with the LCFF calculator and verified in DTS.</p> <p>Please ensure the final version of the LCAP with this change is posted to the District website.</p>	