Interim Helpful Hints

First Interim Helpful Hint #7 – Charter Schools – ADA, In-Lieu Taxes & Timelines

11/3/2026

Coordinate ADA & Property Tax Calculations

• Obtain charter ADA projections for the current and two subsequent fiscal years.

• Use the district LCFF Calculator to calculate charter in-lieu property tax transfers and reconcile Object 8096 to the amounts the charter records as revenue.

• Share the in-lieu tax calculation with the charter so both entities use consistent assumptions.

Set Submission Timelines

Establish internal deadlines that allow the district to review charter interim reports before the statutory board approval deadline. The 2026-27 First Interim presentation identifies December 15, 2026 as the latest district board approval date, including charter reports reviewed by the sponsoring district.

Additional Resource: Refer to the 2026-27 First Interim Reporting presentation, slides 6, 45, and 48.

If you need assistance with anything related to Interim Reports, please contact your Business Services Advisor