RIVERSIDE COUNTY OFFICE OF EDUCATION
EDWIN GOMEZ, Ed.D.
County Superintendent of Schools

DATE: August 28, 2026

TO: Mr. Terrence Davis, District Superintendent
Ms. Shelly Ruiz, Board President
Mr. Victor Herrera, Assistant Superintendent, Business Services
Dr. Tonia Causey-Bush, Assistant Superintendent, Educational Services
Banning Unified School District

FROM: Edwin Gomez, Ed.D., Riverside County Superintendent of Schools

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SUBJECT: **2026-27 LCAP and ADOPTED BUDGET – APPROVAL**

The County Superintendent of Schools is required to review and approve the district's Local Control and Accountability Plan (LCAP) before the approval of the district's Adopted Budget [Education Code Section 42127(d)(2)].

Adopted Local Control and Accountability Plan

In accordance with California Education Code (EC) Section 52070, our office has completed its review of the district's 2026-27 LCAP to determine whether it adheres to the guidelines adopted by the State Board of Education (SBE).

The district's adopted LCAP has been analyzed to determine whether:

- The plan adheres to the template adopted by the State Board of Education.
- The budget includes sufficient expenditures to implement the actions and strategies included in the plan, based on the projected costs included in the plan.
- The plan adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated pupils.
- The plan includes the calculations to determine whether there is required carryover. If applicable, the plan includes a description of the planned uses of the specified funds and a description of how the planned uses of those funds satisfy the requirements for specific actions to be considered as contributing toward meeting the increased or improved services requirement.

The district's adopted LCAP has been analyzed in the context of the guidance provided by the California County Superintendents and the California Department of Education (CDE). Based on our analysis, the district's Local Control and Accountability Plan for the 2026-27 fiscal year has been **approved** by the Riverside County Superintendent of Schools. Our goal is to further enhance the performance of students by providing feedback and inquiry questions that will support the refinement of future Local Control and Accountability Plans, and any additional plans designed to close the achievement gap in metrics that impact student preparedness for college and career.

Student Achievement

The purpose of the LCAP is to ensure that all students graduate from high school with the skills necessary to be successful in both college and career. The Riverside County Office of Education conducted a review of research on TK-12 college readiness indicators to identify those that would align with the LCAP purpose and have the greatest impact. As a result of this research, we recommend that local education agencies (LEAs) closely monitor the metrics listed in the data table below for all student groups.

Banning Unified School District
Student Groups – Program Participation Status

Indicator	LEA	Socioeconomically Disadvantaged (SED)	English Learner (EL)	Long-Term English Learner (LTEL)	Foster Youth (FY)	Homeless Youth (HY)	Students with Disabilities (SWD)
Enrollment Count 2025[1]	4,237	3,899	760		39	298	720
Enrollment Percent 2025[1]		92.0	17.9		0.9	7.0	17.0
English Language Arts (ELA) Distance from Proficiency 2025[2]	-61.2	-63.0	-87.3	-115.6	-60.2	-84.9	-120.7
Mathematics Distance from Proficiency 2025[2]	-106.1	-107.7	-126.6	-180.3	-109.4	-121.2	-160.7
Science Points 2025[2]	45.9	45.4	38.6	36.7		45.2	34.4
English Learner Progress Indicator 2025[2]			40.6	48.8			
Graduation Rate 2025[2]	83.9	84.5	85.5	85.0		75.3	70.7
College/Career Indicator Rate 2025[2]	28.7	28.3	17.4	18.3		21.9	13.8
A-G Completion Rate 2025[2]	33.1	32.8	26.1	25.0		27.4	15.5
Career Technical Education (CTE) Completion Rate 2025[2]	13.5	13.7	13.0	15.0		6.8	1.7
Chronic Absenteeism Rate 2025[2]	27.0	27.5	23.4	30.3	21.7	36.2	32.9
Suspension Rate 2025[2]	5.1	5.3	3.6	4.0	17.9	7.6	11.3

[1]2025 California School Dashboard Downloadable Enrollment File (No LTEL Data Available)
[2]2025 California School Dashboard/Dashboard Additional Report Downloadable Data Files
Note: Blanks indicate that no public data is available for this data point.

Banning Unified School District Student Groups – Race/Ethnicity									
Indicator	LEA	American Indian	Asian	Black/African American	Filipino	Hispanic	Pacific Islander	White	Two or More Races
Enrollment Count 2025[1]	4,237	74	149	278	31	3,174	3	391	134
Enrollment Percent 2025[1]		1.7	3.5	6.6	0.7	74.9	0.1	9.2	3.2
English Language Arts (ELA) Distance from Proficiency 2025[2]	-61.2	-103.2	-31.7	-73.4	-25.4	-61.2		-60.4	-59.9
Mathematics Distance from Proficiency 2025[2]	-106.1	-155.5	-83.1	-122.2	-75.4	-106.1		-97.6	-102.8
Science Points 2025[2]	45.9	42.4	51.9	41.7	56.2	45.9		45.5	45.4
Graduation Rate 2025[2]	83.9			84.6		84.7		78.1	84.6
College/Career Indicator Rate 2025[2]	28.7			23.1		29.0		34.4	30.8
A-G Completion Rate 2025[2]	33.1			19.2		35.1		28.1	30.8
Career Technical Education (CTE) Completion Rate 2025[2]	13.5			11.5		13.7		15.6	23.1
Chronic Absenteeism Rate 2025[2]	27.0	31.7	17.3	22.4	27.3	27.3		26.6	36.0
Suspension Rate 2025[2]	5.1	9.1	1.9	10.3	3.0	4.6		6.1	5.4

[1] California School Dashboard/Dashboard Additional Report Files
[2] CDE Dataquest and Files
Note: Blanks indicate that no public data is available for this data point.

We offer the following commendations and inquiry questions to consider for the implementation of the 2026-27 Local Control and Accountability Plan and the refinement of the plan in future years:

Student Success in Academics

The district is to be commended for its thoughtful use of the California School Dashboard and local data to identify high-leverage priorities and align resources to student needs. The district demonstrated measurable growth in English language arts (ELA), English Learner Progress Indicator (ELPI), and college and career readiness while maintaining a clear focus on strengthening instructional systems. The district's intentional investments in instructional coaching, professional learning, and targeted support for English Learners and Students with Disabilities reflect a strong commitment to continuous improvement and educational equity.

Additional dialogue related to the questions below may support the achievement of the goals and desired outcomes aligned with student academic achievement:

- How might the district evaluate the effectiveness of its investments in instructional coaching, intervention programs, and professional learning to determine which strategies are producing the greatest improvements in mathematics achievement for English Learners, Students with Disabilities, and other student groups experiencing persistent performance gaps?
- How might the district identify and scale the instructional practices, leadership actions, and collaborative structures that contribute to growth in ELA and ELPI outcomes, thereby accelerating improvement in mathematics and other priority areas?
- How might the district build upon its existing formative assessment, progress monitoring, and collaborative data analysis practices to further improve instructional decision-making and student outcomes for its highest-need student groups?

Student Access, Enrollment, and Success in Rigorous Coursework

The district is commended for its continued commitment to expanding college and career readiness through Career Technical Education (CTE) pathways, credit recovery opportunities, personalized learning plans, and targeted supports designed to increase access to rigorous learning experiences. The district's emphasis on improving postsecondary readiness for English Learners, Students with Disabilities, and students attending alternative education settings reflects a thoughtful commitment to educational equity.

Additional dialogue related to the questions below may support achievement of the goals and desired outcomes aligned to student access, enrollment, and success in rigorous coursework:

- How might the district determine which rigorous learning experiences have the greatest impact on college and career readiness outcomes for student groups that have historically been underrepresented in these opportunities?
- How might the district evaluate whether expanding personalized learning plans and postsecondary supports is increasing college and career readiness outcomes for students attending comprehensive and alternative education settings?
- How might the district build upon its existing use of student participation, course completion, and postsecondary outcome data to further identify and reduce barriers to equitable access and success in rigorous coursework for all student groups?

Student Engagement and School Climate

The district is to be commended for its continued investment in creating safe, supportive learning environments through counseling services, mental health supports, Positive Behavioral Interventions and Supports (PBIS), restorative practices, and family engagement initiatives. The district demonstrated measurable improvement in suspension rates while maintaining a strong focus on strengthening school connectedness, reducing chronic absenteeism, and expanding support for students with the greatest needs.

Additional dialogue related to the questions below may support achievement of the goals and desired outcomes aligned to student engagement and school climate:

- How might the district identify the attendance strategies having the greatest impact on reducing chronic absenteeism and use those findings to strengthen support for schools and student groups experiencing the highest rates of absenteeism?
- How might the district evaluate the implementation and effectiveness of restorative practices, behavioral supports, and student wellness initiatives to ensure equitable school climate outcomes across all schools and student groups?
- How might the district strengthen partnerships with students, families, and educational partners to better understand the root causes of chronic absenteeism and school climate concerns, and use that feedback to inform continuous improvement efforts?

To access resources and tools that will support future LCAP development, please go to https://www.rcoe.us/services-for-districts/assessment-accountability-and-continuous-improvement/lcap-support/.

Adopted Budget

In accordance with California Education Code (EC) Section 42127, our office has completed its review of the district's 2026-27 Adopted Budget to determine whether it complies with the criteria and standards adopted by the SBE and whether it allows the district to meet its financial obligations for the 2026-27 fiscal year, as well as satisfy its multi-year financial commitments.

The district's Adopted Budget was developed in the context of the Governor's 2026-27 May Revise. Subsequently, the 2026-27 State Budget was adopted, which contained differences from the May Revise. The district should update and revise its budget projections to reflect changes in available funding.

Based on our analysis of the information submitted and our assessment of revenue changes in the enacted State Budget, we approve the district's budget, but would like to highlight the following:

Enrollment and Average Daily Attendance (ADA) – The district estimates 3,978 ADA for the current fiscal year, or a 0.1 percent decrease from the certified 2025-26 P-2 ADA. For 2027-28, the district projects a 0.3 percent increase in ADA. For 2028-29, the district projects a 0.6 percent decrease in ADA. It will be important for the district to monitor enrollment in the current and subsequent years to ensure accurate LCFF revenue and plan accordingly.

Local Control Funding Formula (LCFF) – The district's Adopted Budget included Cost-of-Living Adjustments (COLAs) for LCFF funding of 4.31 percent, 3.30 percent, and 3.09 percent for the

2026-27, 2027-28, and 2028-29 fiscal years, respectively. Our office recommends a contingency plan should LCFF funding not materialize as projected in the 2026-27 State Budget.

Unrestricted Deficit Spending – The district's Adopted Budget indicates a positive ending balance for all funds in the 2026-27 fiscal year. However, for the unrestricted General Fund, the district anticipates expenditures and uses will exceed revenues and sources by $0.8 million in 2026-27, $1.3 million in 2027-28, and $2.0 million in 2028-29. Our office strongly discourages districts from committing to additional ongoing expenditures without offsetting reductions and stresses the need to continue identifying solutions to reduce any potential structural deficit.

Employee Negotiations – The district reports salary and benefit negotiations are complete with the certificated and classified bargaining units for the 2026-27 fiscal year.

Reserve for Economic Uncertainties – The minimum state-required reserve for a district of Banning Unified School District's size is 3.0 percent; however, the governing board requires the district to maintain a 4.5 percent reserve for economic uncertainties. In light of the current fiscal environment, our office recommends districts maintain reserves higher than the minimum and commends the district's board for this fiscally prudent practice. The district projects to meet the minimum-reserve requirement and the board-required reserve in the current and two subsequent fiscal years. Additionally, existing law imposes a 10.0 percent cap on the amount school districts can maintain in their reserves in fiscal years immediately succeeding those in which the Public School System Stabilization Account balance is at least 3.0 percent of TK-12 Prop. 98 funding. This condition was met with the 2025-26 deposit amount, triggering the local reserve cap for the 2026-27 fiscal year. The district projects to meet the statutory 10.0 percent reserve cap.

Cash Management – Attention to cash solvency remains a critical fiscal practice and should continue to be prioritized in the coming year. The district projects sufficient cash balances to cover projected expenditures during the 2026-27 fiscal year. Should the district identify the need for temporary borrowing options, our office strongly advises districts to consult with legal counsel and independent auditors prior to using Cafeteria Special Revenue Fund (Fund 13) and Building Fund (Fund 21) for temporary interfund borrowing purposes to remedy cash shortfalls.

Fiscal Distress Documentation – Education Code Section 42127.6 requires the County Superintendent of Schools to review and consider any studies, reports, evaluations, or audits that may indicate a school district is experiencing fiscal distress. Our office did not receive any such reports for the district.

<u>Conclusion</u>

Our office commends the district for its efforts thus far to preserve its fiscal solvency and maintain a quality education program for its students. If we can be of further assistance, please do not hesitate to contact our office.