DATE: August 28, 2026

TO: Dr. Frances Esparza, District Superintendent
Mr. Thomas Tortez, Board President
Ms. Julie Vigil, Assistant Superintendent, Business Services
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Coachella Valley 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.

Coachella Valley Unified School District
Student Groups – Program Participation Status

Indicator	LEA	English Learner (EL)	Socioeconomically Disadvantaged (SED)	Long-Term English Learner (LTEL)	Foster Youth (FY)	Homeless Youth (HY)	Students with Disabilities (SWD)
Enrollment Count 2025[1]	15,817	6,360	14,750		119	666	2,142
Enrollment Percent 2025[1]		40.2	93.3		0.8	4.2	13.5
English Language Arts (ELA) Distance from Proficiency 2025[2]	-57.6	-78.1	-60.8	-124.8	-93.8	-95.3	-121.6
Mathematics Distance from Proficiency 2025[2]	-93.4	-107.1	-96.5	-178.3	-127.1	-121.4	-153.4
Science Points 2025[2]	39.6	36.1	39.1	29.5	34.0	35.5	32.2
English Learner Progress Indicator 2025[2]		48.1		48.6			
Graduation Rate 2025[2]	89.8	85.3	89.5	86.5	66.7	83.6	79.3
College/Career Indicator Rate 2025[2]	45.5	20.6	44.4	19.2	25.0	23.3	10.8
A-G Completion Rate 2025[2]	41.3	21.9	40.2	21.5	25.0	27.4	8.9
Career Technical Education (CTE) Completion Rate 2025[2]	39.6	25.6	39.1	25.7	25.0	30.1	27.2
Chronic Absenteeism Rate 2025[2]	33.6	32.0	34.2	42.1	43.1	39.7	41.0
Suspension Rate 2025[2]	3.3	3.6	3.4	9.0	6.0	4.7	4.4

[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.

Coachella Valley 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]	15,817	47	18	30	7	15,475	2	154	21
Enrollment Percent 2025[1]		0.3	0.1	0.2	0.0	97.8	0.0	1.0	0.1
English Language Arts (ELA) Distance from Proficiency 2025[2]	-57.6	-76.7	12.5	-98.1		-57.3		-66.5	-117.9
Mathematics Distance from Proficiency 2025[2]	-93.4	-122.1	-27.9	-181.1		-93.1		-92.1	-152.8
Science Points 2025[2]	39.6	34.9		36.1		39.6		42.2	
Graduation Rate 2025[2]	89.8					89.9			
College/Career Indicator Rate 2025[2]	45.5					45.5			
A-G Completion Rate 2025[2]	41.3					41.1			
Career Technical Education (CTE) Completion Rate 2025[2]	39.6					39.7			
Chronic Absenteeism Rate 2025[2]	33.6	72.4	20.0	52.0		33.3		36.1	48.6
Suspension Rate 2025[2]	3.3	10.4	5.3	10.8		3.2		6.1	5.6

[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 implementing a coherent, systemwide instructional improvement strategy that strengthens organizational capacity through instructional coaching, Multi-Tiered System of Supports (MTSS), leadership development, professional learning, and implementation of state instructional frameworks. The alignment of these efforts with districtwide improvements across multiple academic indicators reflects a sustained commitment to continuous improvement and student success.

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

- What might the district learn from schools demonstrating stronger academic growth and student outcomes about the instructional, organizational, and relational conditions that enable students to thrive, and how might those insights inform systemwide improvement efforts?
- In what ways might the district deepen its understanding of how students experiencing persistent opportunity gaps, particularly Long-Term English Learners, Students with Disabilities, Foster Youth, and Homeless Youth, experience teaching and learning across schools, and how might those insights inform systemwide efforts to strengthen equitable access, meaningful participation, and academic success?

Student Access, Enrollment, and Success in Rigorous Coursework

The district is to be commended for developing a comprehensive college and career readiness system that intentionally expands equitable access to rigorous coursework through A-G, Career Technical Education (CTE), Dual Enrollment, Advanced Placement (AP), counseling, and articulated postsecondary pathways. This coordinated approach demonstrates a commitment to ensuring students have multiple pathways to achieve their postsecondary goals.

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:

- What further understanding might the district seek about how students experience access to and success in rigorous coursework across schools, including the instructional, advising, and organizational conditions that shape those experiences, and how might those insights inform systemwide efforts to strengthen equitable participation and meaningful postsecondary pathways?
- How might the district deepen its understanding of what enables students experiencing persistent opportunity gaps to thrive once they are enrolled in rigorous coursework, and how might those insights strengthen instructional practices, advising, and school conditions that foster belonging, persistence, and success?

Student Engagement and School Climate

The district is to be commended for implementing a comprehensive system of student engagement and wellness that integrates attendance improvement strategies, the Transformational Model, restorative practices, Positive Behavioral Interventions and Supports (PBIS), mental health services, wellness centers, family engagement, and expanded learning opportunities.

This coordinated approach reflects a strong commitment to supporting the whole child through aligned systems designed to foster positive school climates, strengthen student engagement, and reduce barriers to learning. The district's reported improvements in chronic absenteeism and suspension rates, coupled with expanded attendance outreach, parent education, and targeted supports for Foster Youth, Homeless Youth, and Migrant families, demonstrate a thoughtful commitment to continuously strengthening equitable student engagement and school climate while continuing to address persistent attendance disparities among several historically underserved student groups.

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

- In what ways might the district deepen its understanding of how students experience wellness, belonging, and school connectedness across schools, and how might those insights inform systemwide efforts to strengthen equitable learning environments that promote attendance, engagement, and academic success for all students?
- What further understanding might the district seek about how students experience the relationships, school conditions, and systems that influence their attendance, engagement, and sense of belonging, and how might those insights inform districtwide efforts to strengthen equitable learning environments where all students can thrive?

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:

Unrestricted Structural Deficit – A structural deficit occurs when a district's ongoing expenditures exceed its ongoing revenues. At its February 12, 2026, meeting, the district's Governing Board approved reductions identified in its Fiscal Stabilization Plan. Our office commends the district for taking proactive steps to address its fiscal challenges. Despite these actions, the district continues to face an ongoing structural deficit. Based on the district's current projections for the unrestricted General Fund, the **following operating deficits are expected in each of the next three fiscal years**:

Unrestricted Deficit	2026-27	2027-28	2028-29
Revenues	$204,589,951	$207,853,496	$210,693,309
Expenditures	$214,711,536	$229,562,359	$233,918,584
Deficit	($10,121,585)	($21,708,863)	($23,225,275)

Projected Ending Fund Balance – Over the next three years, the ongoing structural deficit is projected to reduce the district's available unrestricted ending fund balance by $55.1 million, leaving an estimated balance of $23.6 million in 2028-29. As the ongoing structural deficit continues annually, this remaining fund balance will not be sufficient to maintain fiscal solvency. Additionally, without further corrective action, the district's structural deficit is expected to continue increasing in future years. Our office strongly advises against any new ongoing expenditures without offsetting reductions and urges the district to continue to identify long-term solutions to stabilize its financial outlook.

Projected Contributions – The district's General Fund multi-year projections indicate no increase in contributions for the 2027-28 and 2028-29 fiscal years, which appears optimistic based on historical trends. Our office recommends that the district further analyze available restricted fund balances and update contributions accordingly with the submission of the district's First Interim Financial Report.

Enrollment and Average Daily Attendance (ADA) – The district estimates 13,714 ADA for the current fiscal year, or a 1.7 percent decrease from the certified 2025-26 P-2 ADA. For 2027-28, the district projects a 1.8 percent decrease in ADA. For 2028-29, the district projects a 1.3 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.

Employee Negotiations – As of the board date, June 25, 2026, the district reports contract negotiations continue with both the certificated and classified bargaining units for the 2025-26 and 2026-27 fiscal years. Prior to entering into a written agreement, California Government Code (GC) Section 3547.5 requires a public school employer to publicly disclose the major provisions of a collective bargaining agreement, including but not limited to, the costs incurred in the current and subsequent fiscal years. The disclosure must include a written certification signed by the district superintendent and chief business official that the district can meet the costs incurred by the district during the term of the agreement. Therefore, please make available to the public and submit a disclosure to our office at least ten (10) working days prior to the date on which the governing board is to take action on a proposed agreement.

Reserve for Economic Uncertainties – The minimum state-required reserve for a district of Coachella Valley Unified School District's size is 3.0 percent. The district projects to meet the minimum-reserve requirement 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 received Fiscal Crisis and Management Assistance Team's (FCMAT) Fiscal Health Risk Analysis dated February 3, 2026, identifying key areas of concern in the district's fiscal health, as well as the district's audited June 30, 2025, Financial Statements.

Conclusion

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.