School District Business Resources

Information and Links to Assist With School District Business
Listed by Subject followed by Category
(Note: Access from SCOE Business Web Page under School District Business Resources
Use Ctrl + Click to follow links)

This document is intended to be a "clickable" resource to access information regarding school business and operations. Holding down the "Control" key followed by a mouse click on the web address will result in access to the website. The summary table can be sorted by subject (see below).

Summary Table

(Note: To be able to sort table by subject, request the Word document, highlight table, click the *Word* sort button, select *Sort by*, then *Column 2*, OK)

Title	Subject	Description
403(b) Compare	Retirement	Website with objective information about tax sheltered annuity (403(b) vendors
AB1200	Fiscal Solvency	County Superintendent fiscal oversight over districts
Academic Performance Indicator (API)	Academic Measurements	Annual measure of test score performance of schools and districts
Accounting Issues	Accounting	Links to California Department of Education guidance on accounting issues common to most districts
Adequate Yearly Progress (AYP)	Academic Measurements	Regulations for school improvement under No Child Left Behind (NCLB)
Associated Student Body (ASB)	General Business	Procedures and guidelines for student body funds
Association of California School Administrators (ACSA)	Other Agencies	Umbrella organization for school leaders
Attendance	Attendance	School districts are funded based primarily on Average Daily Attendance
Audit	General Business	Districts are required to have an annual audit performed by an independent auditor
Bank and Investment Accounts	General Business	School districts may have limited accounts outside of the County Treasury
Bid Requirements	General Business	Districts entering into contracts for services should insure bid requirements are followed
Brown Act	Public Meetings	Governs meeting access for local public bodies
Budgeting	Budget Information	Various sources for information on school

		district budgeting
Cafeteria/Child Nutrition/Food Services Program Purchasing	Cafeteria/Child Nutrition/Food Services Program	Various sources for information on Cafeteria/Child Nutrition/Food Services Program Purchasing
Cafeteria Resources	Cafeteria/Child Nutrition/Food Services Program	Link to the California Department of Education School Nutrition Program website
California (State Government Home Page)	Other Agencies	Link to the State of California website
California Association of School Business Officials (CASBO)	Other Agencies	Lind to the CASBO website
California Board of Accountancy	Other Agencies	Link to regulating body for the accounting profession, the California Board of Accountancy website
California County Superintendents Association (CCSESA)	Other Agencies	Link to California County Superintendents CCSESA's website
California Department of Education (CDE)	California Department of Education (CDE)	Links to various websites of the California Department of Education
California Department of Finance	Other Agencies	Link to California Department of Finance website
California Department of Public Health	Other Agencies	Link to California Department of Public Health
California Department of Industrial Relations – Contractor Registration	Other Agencies	Link to Department of Industrial Relations Contractor Registration website.
California State Contractor's License Board (CSLB)	Other Agencies	Link to the California State Contractor's License Board (CSLB) web site
California Law	Other Agencies	Link to the legislative website that includes 29 codes of California Law
California Legislative Analyst Office (LAO)	Other Agencies	Link to the fiscal and policy agency of the legislature, the California Legislative Analyst Office (LAO) website
California Longitudinal Pupil Achievement Data System (CALPADS)	California Department of Education (CDE)	Link to the CDE website that includes resources for reporting data to the Department.
California School Accounting Manual (CSAM)	California Department of Education (CDE)	Link to the CDE website that includes downloadable and viewable versions of the California School Accounting Manual

California School Boards Association (CSBA)	Other Agencies	Link to the California School Boards Association (CSBA) website
California State Controller's Office	Other Agencies	Link to the California State Controller's Office website
Categorical Funding Resources	Categorical programs	Links to various websites regarding Categorical Funding Resources
Class Size Reduction	California Department of Education (CDE)	Link to the CDE website for the Class Size Reduction Programs
Coalition for Adequate School Housing (CASH)	Facilities	Link to the Coalition for Adequate School Housing (CASH) website
Collaborative for High Performance Schools (CHPS)	Facilities	Link to Collaborative for High Performance Schools (CHPS) website
Common Core State Standards	Common Core State Standards	Link to CDE/SBE implementation resources
Consolidated Application	Categorical Programs	Link to the CDE website for the Consolidated Application
Cooperative Purchasing Resources	Cooperative Purchasing	Links to various websites regarding Cooperative Purchasing
Data and Statistics	California Department of Education	Link to CDE websites for Data and Statistics
Developer Fee Studies, Revenue and Expenditures	General Business	Link to the California Department of Housing and Community Development website and telephone contact for Jack Schrader
Due Dates and time Lines	General Business	Information on how to request Due Dates and Time Lines produced by the Siskiyou County Office of Education
Data Universal Numbering System (D-U-N-S) Numbers	General Business	Information and links regarding DUNS numbers
E-Rate	General Business	Information and links on the Schools and Libraries Program of the Universal Service Fund
EdData	California Department of Education	Link to CDE web site with data and information regarding public education
EdJoin	Other Agencies	Link to the EdJoin website for education recruitment
EdSource	Other Agencies	Link to EdSource website regarding K-12 education, research, analysis and data.
Education Code	Other Agencies	Link to California's Legislative Information including the Education Code
Educational Terms	General Business	Information regarding obtaining Siskiyou

and Acronyms		County Office of Education *Terms and Acronyms* listing.
Employment Development Department (EDD)	General Business	Link to the California Employment Development Department
Envoy	Retirement	Link to the third party administrator for all tax sheltered annuities (403(b) website
Facilities	Other Agencies	Links to websites regarding school facilities
Fiscal Crisis Management Assistance Team (FCMAT)	Other Agencies	Links to various resources on the FCMAT website regarding many areas of school business
Fiscal Solvency	Fiscal Solvency	Link to the FCMAT website dealing with many aspects of school district fiscal solvency
Franchise Tax Board (FTB)	General Business	Link to the California Franchise Tax Board
Funding	Revenue and Funding	Links to various resources regarding funding for California public schools
G5	Federal Fund Draws	Link to Federal Department of Education website
Governmental Accounting Standards Board (GASB)	Accounting	Link to the Governmental Accounting Standards Board (GASB) website
Glossary of Terms	General Business	Links to Ed-data and EdSource glossaries of commonly used education terms
Grants Administration and Payment System (GAPS)	General Business	Link to the Grants Administration and Payment System (GAPS) website for Federal Government payments
Human Resources	General Business	Link to the Siskiyou County Office of Education Human Resources website including a link to EdJoin
Independent Study	Attendance	Link to the CDE website regarding Independent Study
Indirect Costs	Accounting	Link to the CDE website regarding Indirect costs
Interest Earned on Federal Funds	Accounting	Link to the CDE website regarding calculating and remitting interest earned on Federal Funds
Internal Control and Accounting	General Business	Links to various websites regarding Internal Control and Accounting
Internal Revenue Service (IRS)	General Business	Link to the IRS website
Local Agency Investment Fund	General Business	Link to the State Controller's website for LAIF

(LAIF)		
Local Control Accountability Plan (LCAP)	Revenue and Funding	Link to CDE/SBE Local Control Funding and Plan resources
Local Control Funding Formula (LCFF)	Revenue, Funding and General Business	Link to CDE/SBE Local Control Funding Formula resources
Mandated Costs	General Business	Link to the State Controller's Office website for Mandated Costs
Medi-Cal Administrative Activities (MAA)	General Business	Links to Department of Health Care Services website regarding Medi-Cal Administrative Activities
National Center of Education Statistics (NCES) Identification Number	General Business	Link to the NCES website regarding identification numbers
Occupational Safety and Health Administration (OSHA)	General Business	Links to OSHA and CalOSHA websites for occupational safety
Office of Public School Construction	Facilities	Links to the OPSC website for public school construction
Proposition 98	Revenue and Funding	Link to EdData website regarding Proposition 98 related to funding for public education
Public Disclosure	Fiscal Solvency	Link to CDE correspondence with a section regarding Public Disclosure of Collective Bargaining Unit Agreements
Quintessential School Solutions (QSS)	Accounting	Link to financial software system on-line manuals
Records Retention	General Business	Reference to CASBO Records Retention Manual (copyrighted material)
Resources	General Business	Links to various school business resources
Retirement Resources	Retirement	Links to CalPERS and CalSTRS websites
Revenue Resources	Revenue an Funding	Links to education revenue and funding websites
Revenue Limit	Revenue and Funding	Links to Revenue Limit funding resources
Safe School Plans	General Business	Link to CDE resource regarding Safe School Plans
School Accountability Report Card (SARC)	General Business	Link to the CDE website regarding School Accountability Report Cards
School Attendance Review Board (SARB)	Attendance	Link to CDE website regarding School Attendance Review Boards
School Services of California	Other Agencies	Link to School Services of California website
Single Plan for	General Business	Link to CDE website for Single Plan for

Student Achievement		Student achievement
Siskiyou After School for Everyone (SAFE)	General Business	Link to Siskiyou County's After School program (SAFE) website
Small School Districts Association (SSDA)	Other Agencies	Link to SSDA's website
Special Education	Special Education	Links to various websites with information regarding the education of individuals with special needs
Special Education Maintenance of Effort (MOE)	Special Education	Link to CDE website regarding Special Education Maintenance of Effort requirements
Standardized Account Code Structure	Accounting	Link to CDE website regarding the California School Accounting Manual
System for Award Management (SAM)	Purchases with Federal Funds	Link to Federal website
Technology Plans	General Business	Links to Siskiyou County Office and CDE website regarding technology plans
Wellness Policy	Cafeteria/Child Nutrition/Food Services Programs	Link to CDE website regarding wellness policies
Year End Closing	Accounting	Information regarding obtaining Siskiyou County Office of Education year end closing information

403(b) Compare (Retirement)

From the website: *The 403bCompare website is a bank of free objective information about 403(b) vendors and the products they offer. This site was created to help employees of California's local school districts, community college districts or county offices of education make better-informed investment decisions by offering information about:*
403(b) plans, available investment options, fees involved and product performance information.
Registered 403(b) vendors' experience and services for the products supplied.

http://www.403bcompare.com

AB1200 (Fiscal Solvency)

From CDE website: *Fiscal Oversight. In accordance with AB 1200 (Chapter 1213, Statutes of 1991), the county superintendent of schools has fiscal oversight responsibility over school districts in the county and the State Superintendent of Public Instruction (SSPI) has fiscal oversight responsibility over county offices of education. The county superintendent has authority to disapprove a school district's budget, or at any time, to declare a district in jeopardy of meeting its financial obligations through a qualified or negative certification at interim financial reporting periods or at any time. Such actions result in various authorized forms of intervention on the part of the county office including assigning external consultants, requiring a district fiscal recovery plan, or even disallowing certain district expenditures. The SSPI has similar authority to intervene in fiscal matters of the county office of education.*

http://www.cde.ca.gov/fg/fi

From FCMAT website: Financial Accountability and Oversight Provisions AB 2756

(amended AB 1200)
http://fcmat.org/about-ab1200/

Association of California School Administrators (ACSA) (General Business)
From the ACSA website: *The Association of California School Administrators was established in 1971. ACSA is the largest umbrella organization for school leaders in the nation, serving more than 16,000 school leaders. The mission of ACSA is to support California's educational leaders; ensure all students have the essential skills and knowledge needed to excel; and champion public education. More than two dozen job-alike and issue-oriented councils and committees, a board of directors and a delegate assembly keep ACSA focused on school leadership and on education policy issues at the local, state and federal levels.*
http://www.acsa.org

Academic Performance Indicator (API) (Academic measurements)
From the Ed-Data website: *The Academic Performance Index (API) is an annual measure of test score performance of schools and districts. The California Department of Education (CDE) calculates the API and disseminates the results directly to schools and districts as well as posting them on the CDE website. The API is a single number on a scale of 200 to 1,000 that indicates how well students in a school or district performed on the previous spring's tests. An API is calculated for the whole school plus its "numerically significant subgroups," including socioeconomically disadvantaged students, English learners, and students with disabilities*. The Ed-Data website:
http://www.ed-data.k12.ca.us/Navigation/fsTwoPanel.asp?bottom=%2FArticles%2FArticle%2Easp%3Ftitle%3DEducation%2520Issues

Accounting Issues: Guidance from the California Department of Education (Accounting)
The California Department of Education has issued guidance on the following accounting issues common to most districts. The guidance is found on the CDE correspondence page in order of date issued (website listed below).

This partial list is alphabetical order:

- Approved Indirect Cost Rates Letter (Updated April each year)
- Bid Threshold Adjustment Letter (Updated in December each year)
- California School Accounting Manual (CSAM)
- Charter School Financial Reporting (16 Sep 2005 and 05 Apr 2004)
- Consolidation of No Child Left Behind Funds for Administration (10 Mar 2006)
- Interest Earned on Federal Funds Reminder Letter (25 Aug 2010)
- Interest Earned on Federal Funds Letter (25 Jan 2010)
- New Financial Reporting Requirements for Postemployment Benefits Other than Pensions (GASB 45) (26 Feb 2007)
- New Requirements for Reporting Fund Balance in Governmental Funds (GASB 54)
- Observations on the Financial Accountability and Reporting Process (05 Mar 2001)
- Principal Apportionment Accounting Guidance (16 Feb 2007)
- Retirement Incentive Program Approval (26 July 2007)
- Special Education Maintenance of Effort Requirement (20 Aug 2003)
- Willful Pupil Misconduct Letter (Dec 2013)

Adequate Yearly Progress (AYP) (Academic Measurements)

From the Ed-Data website: *Federal support for the education of disadvantaged students greatly expanded in 1965 with the passage the Elementary and Secondary Education Act (ESEA). The Act has been reauthorized (reviewed and revised) several times, most recently in 2002 when it was also renamed the No Child Left Behind Act (NCLB). Changes made that year included significant new regulations and complex prescriptions for school improvement that are a condition of federal funding. The goal of NCLB: 100% of students will test proficient in English/language arts (ELA) and mathematics by 2013-14…. The California accountability plan retains the state's Academic Performance Index (API) and defines "adequate yearly progress" for NCLB purposes. The federal government approved the plan in June 2003, and in August of 2003 the State Board of Education (SBE) unveiled its expanded accountability process.*
The Ed-Data website:
http://www.ed-data.k12.ca.us/Navigation/fsTwoPanel.asp?bottom=%2FArticles%2FArticle%2Easp%3Ftitle%3DEducation%2520Issues

Associated Student Body (General Business)

Districts should follow procedures and guidelines provided in the ASB Accounting Manual found on the FCMAT website:

http://fcmat.org/2012-asb-accounting-manual-fraud-prevention-guide-and-desk-reference/

Association of California School Administrators (ACSA) (Other Agencies)

From the website: *The Association of California School Administrators was established in 1971. ACSA is the largest umbrella organization for school leaders in the nation, serving more than 16,000 school leaders. The mission of ACSA is to support California's educational leaders; ensure all students have the essential skills and knowledge needed to excel; and champion public education. More than two dozen job-alike and issue-oriented councils and committees, a board of directors and a delegate assembly keep ACSA focused on school leadership and on education policy issues at the local, state and federal levels.*

http://www.acsa.org

Attendance (Attendance)

School districts are funded based primarily on Average Daily Attendance. This makes attendance accounting extremely important. The CDE no longer publishes and attendance manual and has no general attendance accounting guidance on its website (with the exception of Independent study). It is very important that districts attend workshops and have basic manuals on hand. The best source is California Association of School Business Officials (CASBO) publications: Pupil Attendance Accounting for Business Office Personnel and School Site Personnel.

http://www.casbo.org

Resources on attendance and attendance improvement:

California Department of Education Attendance Software and Correspondence
http://www.cde.ca.gov/fg/sf/aa

California Department of Education Correspondence on Instructional Time Incentives

Note: This correspondence was in response to what we call "Longer Day" and "Longer Year" funding. The section regarding staff development counting toward these requirements is no longer valid. (86-06) (July 21, 1986)

- California Department of Education School Attendance Improvement Site
  http://www.cde.ca.gov/ls/ai/cw/
- California Department of Education School Attendance Improvement Handbook
  http://www.cde.ca.gov/ls/ai/cw/documents/schoolattendance.pdf
  Independent Study
  http://www.cde.ca.gov/sp/eo/is
- San Diego County Office of Education
  http://www.sdcoe.net/Pages/Home.aspx
- Form: J-13A Request for Allowance of Attendance Because of Emergency Conditions
  http://www.cde.ca.gov/fg/sf/aa/

Audit (General Business)

Districts are required to have an annual audit performed by an independent auditor certified by the State Controller to perform local education audits.

- Refer to other audit resources on the CDE website at:
  http://www.cde.ca.gov/fg/au/ag
- Audit Guide
  http://www.cde.ca.gov/fg/au/ag/requirements.asp

Bank and Investment Accounts (General Business)

School districts may have limited accounts outside of the County Treasury. The accounts allowed by the California Education and Internal Revenue Codes include: Revolving, Associated Student Body, Cafeteria, Section 125 Plans, LAIF Transfer Accounts, and LAIF. Refer to Government Accounting Office *Internal Control Management and Evaluation Tool* for specific guidance.

http://www.gao.gov/new.items/d011008g.pdf

Bid Requirements (General Business)

Districts entering into contracts for services should insure bid requirements are followed.

- Bid threshold limits are addressed in an annual letter provided by the State Superintendent of Public Instruction at:
  http://www.cde.ca.gov/fg/ac/co
- Detailed information is also available in the Siskiyou County Warrant Claims Manual (distributed at Inservice on 11/12/08). The original source documentation without modifications for current practices in Siskiyou County is on line at the San Diego County Office of Education:
  https://resources.finalsite.net/images/v1660170761/sdcoenet/jztwmjsdhjervanq7q2a/2021CWManual.pdf
- See also *Cooperative Purchasing* (below)

Brown Act (Public Meetings)

From the *First Amendment* website: The Brown Act (Government Code §§ 54950-54962) governs meeting access for local public bodies. If you have questions about access to public meetings for state agencies you should consult the Bagley-Keene Open Meeting Act. Brown Act Guide: Intended to provide quick reference and provide general information to journalists and citizens. It addresses some common public meetings problems, but does not substitute for research or consultation with a lawyer on detailed questions.

http://www.leginfo.ca.gov/calaw.html (G.C. 54950-54962)
http://www.thefirstamendment.org/brownact.html
http://www.thefirstamendment.org/Brown-Act-Brochure-DEC-03.pdf
http://www.vanguardnews.com/brownact.htm
http://en.wikipedia.org/wiki/Brown_Act

Budgeting (Budget Information)

Contracting districts refer to *Budget Development Information Check List* sent out each year by the SCOE Business Department Non Contracting districts refer to the following information sites. Consultants are available through CASBO, School Services of California, Total School Solutions, FCMAT and others. See also California School Accounting Manual (CSAM) and California Department of Education (below).

- San Diego County Office of Education Budget/Finance Workbook includes excellent information as well as a list of links to other good resources
  https://www.sdcoe.net/administrative-services/business-services/district-financial-services/financial-reporting
- EdSource is an independent, nonpartisan, not-for-profit organization whose mission is to clarify complex education issues and to promote thoughtful policy decisions about public school improvement.
  http://www.edsource.org/school-finance.html

Cafeteria/Child Nutrition/Food Service Program Purchasing. (Cafeteria/Child Nutrition/Food Service Program)

Please note: *Districts are required to issue bids for any expenditure of federal funds exceeding $10,000 (CDE Management Bulletin 98-108 and 02-901)* (Warrant Claims Manual page 87).

- CDE website information regarding Commodities
  http://www.cde.ca.gov/ls/nu/fd/
- CDE website link to
  http://teamnutrition.usda.gov/Resources/foodbuyingguide.html
- Enterprise Elementary has organized a **purchasing co-op**, Mountain View. The food service director can be reached at (530) 224-4213.
- FCMAT Guidance from March 2006 Study of a Siskiyou County Food Services Program
  - ✓ Districts can improve buying power by forming ***cooperative buying systems*** *with other local districts, or perhaps with correctional facilities and or hospitals as far south as Redding. When going out for a quote as a co-op, each district needs to state its projected usage of all items for the year.*

- ✓ *Another area of concern involves purchasing without **product guidelines**. Because suppliers are not held to specific purchasing guidelines, product selections are made that are not favorable to the district.*
- ✓ *It would also be helpful for the district (*or a group of districts*) to work up **informal quotes** for groceries and paper products. The vendors should be given estimates of each product's usage, brand and pack size, which will help them to get the best price from manufacturers. Many manufacturers have special pricing just for schools. This quote should be done before school starts and again in January. Vendors should understand that all items substituted to the district will be sold at the original quoted price.*

Cafeteria Resources (Cafeteria/Child Nutrition/Food Service Programs)

- School Nutrition Program website
  http://www.cde.ca.gov/fg/aa/nt
- Resources and Training
  - San Jose State Cal Pro Net website:
    http://www.calpronet-sj.org/

- See also *Cafeteria/Food Service Purchasing* and *Cooperative Purchasing*

California (State Government Home Page) (Other Agencies)

http://www.ca.gov

California Association of School Business Officials (CASBO) (Other Agencies)

From the website: The California Association of School Business Officials, the leader in school business, is dedicated to promoting this excellence and professionalism throughout the field of school business management. A private nonprofit California corporation, CASBO is a statewide professional organization serving more than 4,000 members. Founded in 1928, it is the oldest statewide school administrators' organization in California.

www.casbo.org

California Board of Accountancy (Other Agencies)

From the website: *Created by statute in 1901, the California Board of Accountancy's legal mandate is to regulate the accounting profession for the public interest by establishing and maintaining entry standards of qualification and conduct within the accounting profession, primarily through its authority to license. In California, the accounting profession's licensed practitioners are the Certified Public Accountant (CPA) and the Public Accountant (PA). The CBA currently regulates over 81,000 licensees, the largest group of licensed accounting professionals in the nation, including individuals, partnerships, and corporations*

http://www.dca.ca.gov/cba/index.shtml

California County Superintendents Educational Services Association (CCSESA) (Other Agencies)

California's 58 County Superintendents of Schools and their respective county offices of education support the financial and academic stability of every district and school in the state. The primary aim of County Superintendents is to work collaboratively with school districts to ensure that every student benefits from a quality educational experience, regardless of their

circumstances.

http://www.ccsesa.org

California Department of Education (CDE) (California Department of Education)

The core purpose of the California Department of Education is to lead and support the continuous improvement of student achievement, with a specific focus on closing achievement gaps. The CDE website consists of the following areas: Curriculum & Instruction, Testing & Accountability, Professional Development, Finance & Grants, Data & Statistics, Learning Support, Specialized Programs.

CDE main page:

http://www.cde.ca.gov

Calendar website:

http://www.cde.ca.gov/re/ca

Finance and Grants main page:

http://www.cde.ca.gov/fg

Accounting (Includes CSAM under Definitions/Guidance, SACS Query Page)

http://www.cde.ca.gov/fg/ac

Allocations and Apportionments

http://www.cde.ca.gov/fg/aa

Auditing

http://www.cde.ca.gov/fg/au

Fiscal Oversight

http://www.cde.ca.gov/fg/fi

Funding

http://www.cde.ca.gov/fg/fo

Reports

http://www.cde.ca.gov/fg/fr

California School Accounting Manual:

http://www.cde.ca.gov/fg/ac/sa

Standardized Account Code Structure (SACS) Financial Reporting Software

http://www.cde.ca.gov/fg/sf/fr

Software and Forms (Includes Attendance and SACS Software)

http://www.cde.ca.gov/fg/sf

Student and School Data Reports (formerly CBEDS)

http://www.cde.ca.gov/ds/sd/cb

California Department of Finance (Other Agencies)

The California Department of Finance maintains historical birth rate records as well as birth projections by County.

http://www.dof.ca.gov/research/demographic/reports/projections/births

California Department of Industrial Relations - Contractor Registration (Other Agencies)

From the website: *Public works refers to construction, alteration, demolition, installation, or repair work (including maintenance) done under contract and paid by public funds. Public works projects do not include those done by a public agency with its own employees.*

With minor exceptions, all workers employed on public works projects must be paid the prevailing wage determined by the Director of the Department of Industrial Relations according to the type of work and location. The prevailing wage rates are usually based on rates specified in collective bargaining agreements.

Beginning July 1, 2014, contractors must register and meet requirements using the online application before bidding on public works contracts in California. The application also provides agencies that administer public works programs with a searchable database of qualified contractors. Application and renewal are completed online with a non-refundable fee of $300. Read the SB 854 Fact Sheet for a complete list of requirements.

http://www.dir.ca.gov/Public-Works/PublicWorks.html

California Department of Public Health (Other Agencies)

The California Department of Public Health maintains data base records of births by zip code of the mother's residence. This information can be a useful tool for enrollment projection purposes.

http://www.cdph.ca.gov/data/statistics/Pages/BirthProfilesbyZIPCode.aspx

California State Contractor's License Board (Other Agencies)

Before contracting for services for any classification regulated by the CSLB, districts should check the license status at:

http://www.cslb.ca.gov

California Law (Including the Education and Government Codes) (Other Agencies)

California Law consists of 29 codes, covering various subject areas, the State Constitution and Statutes. Information presented reflects laws currently in effect.

http://www.leginfo.ca.gov
http://www.leginfo.ca.gov/calaw.html

California Legislative Analyst Office (LAO) (Other Agencies)

From the website: *The Legislative Analyst's Office has been providing fiscal and policy advice to the Legislature for more than 70 years. It is known for its fiscal and programmatic expertise and nonpartisan analyses of the state budget. The office serves as the "eyes and ears" for the Legislature to ensure that the executive branch is implementing legislative policy in a cost efficient and effective manner.*

http://www.lao.ca.gov/laoapp/main.aspx

California Longitudinal Pupil Achievement Data System (CALPADS) (California Department of Education)

From the website: *A longitudinal data system used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.*

http://www.cde.ca.gov/ds/sp/cl

Online training links

http://www.cde.ca.gov/ds/sp/cl/training.asp

California School Accounting Manual (CSAM) (California Department of Education)

http://www.cde.ca.gov/fg/ac/sa

California School Boards Association (CSBA) (Other Agencies)

From the website: *The California School Boards Association is a collaborative group of virtually all of the state's more than 1,000 school districts and county offices of education. It brings together school governing boards and their districts and county offices on behalf of California's children. CSBA is a member-driven association that supports the governance team — school board members, superintendents and senior administrative staff — in its complex leadership role. CSBA develops, communicates and advocates the perspective of California school districts and county offices of education.*

http://www.csba.org

California State Controller's Office (Other Agencies)

From the website: *The State Controller is the Chief Fiscal Officer of California, the eighth largest economy in the world. He helps administer two of the largest public pension funds in the nation and serves on 78 state boards and commissions. These are charged with duties ranging from protecting our coastline to helping build hospitals. The Controller is the state's independent fiscal watchdog, providing sound fiscal control over more than $100 billion in receipts and disbursements of public funds a year, offering fiscal guidance to local governments and uncovering fraud and abuse of taxpayer dollars.*

http://www.sco.ca.gov

Categorical Funding Resources (Categorical Programs)

From the Ed-Data website: *Categorical aid is money from the state and federal governments targeted to particular programs, such as K–3 Class Size Reduction, and to students with special needs, such as Special Education—the largest state categorical program and a significant federal categorical. In addition to being aimed at certain programs or populations, categorical aid usually comes with restrictions on how the money can be spent. Title I (extra support for students who live in poverty) and Child Nutrition (school breakfast and lunch) are among the largest ongoing federal programs.*

- **Federal and State Categorical Program** information and links from the SCOE website
  http://www.siskiyoucoe.net/Page/302
- **Templates** for School Site Council Agenda and Single Plan for Student Achievement availability
  http://www.siskiyoucoe.net/domain/45
- **CDE** website information on Categorical Funding
  http://www.cde.ca.gov/fg/aa/ca
  CDE website for revenue searches
  http://www.cde.ca.gov/fg/fo/sf
- **CDE** website information on NCLB Requirements and Single Plan for Student Achievement
  http://www.cde.ca.gov/nclb/sr/le/
  http://www.cde.ca.gov/nclb/sr/le/singleplan.asp

- **Consolidated Application**
  From the CDE website: *The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in June, each local educational agency (LEA) submits Part I of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs. Part II of the application is submitted in the fall of each year and contains the district entitlements for each funded program. Out of each state and federal program entitlement, districts allocate funds for indirect costs of administration, for programs operated by the district office, and for programs operated at schools*
  http://www.cde.ca.gov/fg/aa/co
- **School Services of California** has a very good Categorical Program Search Tool, *CAT Wizard*
  http://www.sscal.com/tools_resources.cfm

Class Size Reduction (California Department of Education)
CDE website includes information on both K-3 and Grade 9 Class Size Reduction Programs
http://www.cde.ca.gov/ls/cs

Coalition for Adequate School Housing (CASH) (Facilities)
http://www.cashnet.org

Collaborative for High Performance Schools (CHPS) (Facilities)
From their website: *The mission of the Collaborative for High Performance Schools is to facilitate the design, construction and operation of high performance schools: environments that are not only energy and resource efficient, but also healthy, comfortable, well lit, and containing the amenities for a quality education. CHPS helps facilitate and inspire change in our educational system. The goals of CHPS are to: Increase student performance with better-designed and healthier facilities, raise awareness of the impact and advantages of high performance schools, provide professionals with better tools to facilitate effective design, construction and maintenance of high performance schools, increase school energy and resource efficiency, reduce peak electric loads.*
http://www.chps.net/dev/Drupal/node

Common Core State Standards
From the CDE website: *Educational standards describe what students should know and be able to do in each subject in each grade. In California, the State Board of Education decides on the standards for all students, from kindergarten through high school.*

Since 2010, 45 states have adopted the same standards for English and math. These standards are called the Common Core State Standards (CCSS). Having the same standards helps all students get a good education, even if they change schools or move to a different state. Teachers, parents, and education experts designed the standards to prepare students for success in college and the workplace.

The California Department of Education helps schools make sure that all students are meeting the standards. (The site also includes option to sign up for listserv.)

http://www.cde.ca.gov/re/cc

Consolidated Application (Categorical Programs)

From the CDE website: *The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in June, each local educational agency (LEA) submits Part I of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs. Part II of the application is submitted in the fall of each year and contains the district entitlements for each funded program. Out of each state and federal program entitlement, districts allocate funds for indirect costs of administration, for programs operated by the district office, and for programs operated at schools*

http://www.cde.ca.gov/fg/aa/co

Cooperative Purchasing Resources (Cooperative Purchasing)

An exception to the competitive bidding process is defined in Public Contract Code section 20118, which authorizes governing boards, under specified conditions, to purchase or lease personal property without advertising for bids. Districts may utilize a California Multiple Award Schedule contract (see Warrant Claims Manual) or cooperatively purchase through another public agency's competitively bid contract (a "piggyback" bid). However, because this practice has not been thoroughly reviewed in California courts, strict compliance with the terms of section of 20118 is recommended. (Excerpt from Commercial Warrant Claims Manual).

Established purchasing programs (please notify SCOE of other programs that have not been included). Each program has specific participation guidelines:

- **California Multiple Award Schedule (CMAS)** contracts administered through the California Department of General Services for a wide variety of products and services.
  http://www.pd.dgs.ca.gov/cmas/default.htm

- **CalSAVE** is a *state-wide program of the Monterrey County Office of Education and is sponsored by Epylon on behalf of the California County Superintendents Educational Services Association.*
  http://calsave.org/index.html
- **EdBuy** is a standard school supply purchasing cooperative of the California County Superintendents of Schools Association. *This statewide strategic purchasing cooperative promotes best purchasing practices and provide best prices for California educational agencies.*
  http://www.edbuy.org/index.html
- **Office Depot's** Business Solutions Division *is proud to serve our nation's educational institutions with specialized solutions, services, people and products that address each*

school's educational and operational needs.

https://business.officedepot.com (then click on *Education* on the left)

- **Siskiyou County Schools Bulk Purchase** is a standard school supply purchasing cooperative of the Siskiyou County Office of Education. Ordering is done from mid January through mid February each year, with forms and instructions sent to districts and local agencies the first week in January each year.
- **U.S. Communities Government Purchasing Alliance (GPA) (U.S. Communities)** *is a non-profit established by local governments to assist public agencies reduce the cost of purchased goods and finance purchased goods. It provides a national purchasing forum for local and state government agencies, school districts (K-12), higher education and non-profits nationwide by pooling the purchasing power of over 87,000 public agencies.*

  http://www.uscommunities.org/
- On-line procurement software providers:
  Epylon administers an electronic purchasing system

  http://www.epylon.com/home.shtml

  eSchoolMall administers an electronic purchasing system.

  http://www.esmsolutions.com

Data and Statistics (California Department of Education)

CDE website

- Data Quest: Reports for accountability (e.g. API, AYP), test data, enrollment, graduates, dropouts, course enrollments, staffing, and data regarding English learners.
- Ed-Data: State, county, district, and school level reports covering topics such as students, staffing, finances, and performance rankings.
- CDE website link to both sources:

  http://www.cde.ca.gov/ds

Developer Fee Studies, Revenue and Expenditures (General Business)

Residential development fees are being assessed by California cities and counties for a long and growing list of uses. Local governments typically assess more than two-dozen different types of residential development fees. These include planning fees, building permit and related fees, and capital facilities fees. A link to the Department of Housing and Community Development:

http://www.hcd.ca.gov/hpd/pay2play/pay_to_play.html

- Jack Schrader and Associates performed the Developer Fee Studies for Siskiyou County School Districts. He can be of assistance for study updates, consultations and questions regarding the use of funds in his Sacramento Office: (916) 441-0986

Due Dates and Time Lines (General Business)

Available on the Business Resources website the Siskiyou County Office of Education, *Due Dates and Time Lines* is updated annually. It can also be requested in paper or electronic versions (see contact information at the end of this listing).

http://www.siskiyoucoe.net/Page/213

D-U-N-S Identification Numbers (General Business)

DUNS stands for "data universal numbering system." DUNS numbers are issued by Dun and Bradstreet (D&B) and consist of nine digits. The D-U-N-S number is a unique nine-character number that identifies your organization for federal contracts or grants. It is a tool of the Federal government to track how Federal money is distributed. Most large organizations, libraries, colleges and research universities already have DUNS numbers.

http://fedgov.dnb.com/webform

E-Rate (General Business)

From the Universal Service Administrative Company website: *The Schools and Libraries Program of the Universal Service Fund, commonly known as "E-Rate," is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC), and provides discounts to assist most schools and libraries in the United States to obtain affordable telecommunications and Internet access. It is one of four support programs funded through a Universal Service fee charged to companies that provide interstate and/or international telecommunications services.*

Districts receive the discounts if various ways: Telecommunication billing credits, lump-sum refunds and discounted hardware purchase.

http://www.universalservice.org

EdData (California Department of Education)

From the EdData site: *You can easily find answers to these and other frequently asked questions on this site. In addition to a vast amount of data, you can also read about important topics in public education. The state, county, district and school reports have a wealth of data about student demographics and performance, plus information about staffing, including teacher salaries. Financial reports for all districts display data in ways that permit extensive analysis and comparisons. A Glossary gives you quick access to helpful definitions. You can also link directly to many California Department of Education web pages as well as other interesting sites about K-12 education.*

http://www.ed-data.org

EdJoin (Other Agencies)

EdJoin is California's premier job search site for education.

http://www.edjoin.org

EdSource (Other Agencies)

From the EdSource website*: EdSource is an independent, nonpartisan, not-for-profit organization whose mission is to clarify complex education issues and to promote thoughtful*

policy decisions about public school improvement. For more than three decades, we have developed a solid reputation as a credible and respected source of K–12 education information, research, analysis, and data. EdSource also maintains the EdData website (above).

http://www.edsource.org

Education Code (Other Agencies)

Link to California's Legislative Information including the Education Code (see also California Law).

http://www.leginfo.ca.gov/calaw.html

Educational Terms and Acronyms (General Business)

Available on the Business Resources website, *Educational Terms and Acronyms* is updated annually. It can also be requested in paper or electronic versions (see contact information at the end of this listing).

http://www.siskiyoucoe.net/Page/213

Employment Development Department (EDD) (General Business)

http://www.edd.ca.gov

Envoy (Retirement)

Third party administrator for all tax sheltered annuities (403(b)) for Siskiyou County School Employees. Link can be found on the top right of the Siskiyou County Office of Education home page. Or:

http://envoyplanservices.com/

Facilities (Other Agencies)

Collaborative for High Performing Schools

http://www.chps.net/

Department of General Services

http://www.dgs.ca.gov/Default.aspx?alias=www.dgs.ca.gov/dgs

Office of Public School Construction

http://www.dgs.ca.gov/opsc/home.aspx

Coalition for Adequate School Housing (CASH) (Facilities)

http://www.cashnet.org

Collaborative for High Performance Schools (CHPS) (Facilities)

http://www.chps.net/dev/Drupal/node

Fiscal Crisis Management Assistance Team (FCMAT) Resources (Other Agencies)

http://www.fcmat.org

Excellent resources available:

- ✓ *ASB Accounting Manual*

http://fcmat.org/2012-asb-accounting-manual-fraud-prevention-guide-and-

desk-reference

- ✓ *Budget Explorer* on-line software
  http://fcmat.org/budget-explorer
- ✓ *Local Control Funding Formula Resources*
  http://fcmat.org/local-control-funding-formula-resources

Fiscal Solvency (Fiscal Solvency)

AB 1200 and subsequent legislation established requirements for reporting and monitoring education agency solvency. The FCMAT *Fiscal Oversight Guide* is available at:
http://fcmat.org/wpcontent/uploads/sites/4/2014/02/FiscalOversightGuideFINALsm.pdf

Franchise Tax Board (General Business)

http://www.ftb.ca.gov

Funding (Revenue and Funding)

School district revenue is complex. The primary funding source is Revenue Limit, with other funding available from the Federal, State, and Local sources.

California Department of Education
http://www.cde.ca.gov/fg

CDE Ed-Data website resources explaining California school funding under the *Education Issues and Background* link.
http://www.ed-data.k12.ca.us/welcome.asp

FCMAT Local Control Funding Formula (LCFF) link
http://fcmat.org

School Services of California
http://www.sscal.com

G5

U.S. Department of Education (ED) G5 is used to access Department of Education fundingsuch as Indian Education and Small Rural School Achievement (SRSA) REAP Funding. It requires registration, and prohibits sharing passwords or login account information with others. Information needed that the County Office does not have:

Dun and Bradstreet Number (DUNS)
Legal Business Name
Taxpayer Identification Number

Each district has their own, and SCOE does not have them. If you don't have access to yours, you have to request it from the IRS with proof of your authorization to receive the information Also needed is the County Treasurer banking information (available only from Kathy Harris). Registration should be kept up to date as a lapse can take weeks to resolve.

www.g5.gov

Governmental Accounting Standards Board (GASB) (Accounting)

From their website: *The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. Established in 1984 by agreement of the Financial Accounting Foundation (FAF) and 10 national associations of state and local government officials, the GASB is recognized by governments, the accounting industry, and the capital markets as the official source of generally accepted accounting principles (GAAP) for state and local governments*.

http://www.gasb.org/home

Glossary of Terms (General Business)

EdSource and The Education Data Partnership maintain on-line glossaries of terms commonly used in California Education settings.

Ed-data: http://www.ed-data.k12.ca.us/glossary.asp
EdSource: http://www.edsource.org/glossary.html

Grants Administration and Payment System (GAPS) (General Business)

The system used by the Federal Government for payments. The application requires a DUNS number (see above) assigned by Dun and Bradstreet, a Tax Identification and Employer Identification number. This system is commonly used for Indian Education and REAP draw downs. Additional information can be reviewed at:

http://www.ed.gov/about/offices/list/ocfo/gaps3-26.html

Human Resources (General Business)

SCOE Human Resources information and links (including EdJoin)

http://www.siskiyoucoe.net/domain/39

Independent Study (Attendance)

From the CDE website: *Independent study is a different way of learning. In independent study, a student is guided by a teacher but generally does not take classes with other students every day. The student works independently. Independent study is available for children and adults. Many school districts offer this type of education in one or more schools, but some do not. Independent study students take the same courses as students in regular classes. A school district cannot force a student to participate in independent study. Students choose independent study on their own. It is designed to help students who have health problems, are parents, are working, or who find that the regular classroom does not meet their needs.*

http://www.cde.ca.gov/sp/eo/is

Indirect Costs (Accounting)

From the CDE website: Indirect costs are agency-wide, general management costs (i.e., activities for the direction and control of the agency as a whole). General management costs consist of administrative activities necessary for the general operation of the agency, such as accounting, budgeting, payroll preparation, personnel services, purchasing, and centralized

data processing.

http://www.cde.ca.gov/fg/ac/ic

Interest Earned on Federal Funds (Accounting)

Districts are required to remit annual interest earned on federal funds to the CDE on a quarterly basis. The CDE letter with full explanation (scroll down to *Interest Earned on Federal Funds Reminder Letter,* and farther down to *Interest Earned on Federal Funds Letter*):

http://www.cde.ca.gov/fg/ac/co

Internal Control and Accounting (General Business)

The Federal Government has published two good resources on this subject:

- *Standards for Internal Control in the Federal Government*
  http://www.gao.gov/special.pubs/ai00021p
- *Internal Control Management and Evaluation Tool*
  http://www.gao.gov/new.items/d011008g.pdf
- Governmental Accounting Standards Board
  http://www.gasb.org/

Internal Revenue Service (IRS) (General Business)

http://www.irs.gov

Local Agency Investment Fund (LAIF) (General Business)

LAIF is a division of the State Treasurer's Office that invests and manages a pooled money investment fund for local governments and special districts.

http://www.treasurer.ca.gov/pmia-laif/answerbook.asp

Local Control Accountability Plan (LCAP) (Revenue, Funding and General Business)

From the CDE website: *As part of the LCFF (see below), school districts, COEs, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2014, using a template adopted by the California State Board of Education (SBE) on or before March 31, 2014. In addition, the SBE is required to adopt evaluation rubrics to assist LEAs and oversight entities in evaluating strengths, weaknesses, areas that require improvement, technical assistance needs, and where interventions are warranted on or before October 1, 2015. Subsequent revisions to the template or evaluation rubrics are required to be approved by the SBE by January 31 before the fiscal year in which the template or rubric would be used. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. The budget provides $2 million to the Governor's Office of Planning and Research to support the development of the LCAP template, regulations, and evaluation rubric.*

http://www.cde.ca.gov/fg/aa/lc/lcffoverview.asp

CDE Website: Local Control Accountability Plan Template can be found on this page under Legislation and Regulations.

LCFF Expenditure of Funds, Local Control and Accountability Plan template (Title 5, Division 1, Chapter 14.5)

WestEd Resources:

http://lcff.wested.org

Local Control Funding Formula (LCFF) (Revenue and Funding)

From the CDE website: *The 2013–14 budget package replaces the previous K–12 finance system with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF creates base, supplemental, and concentration grants in place of most previously existing K–12 funding streams, including revenue limits and most state categorical programs. For county offices of education (COEs), the LCFF creates separate funding streams for oversight activities and instructional programs.*

Overview (The site also includes option to sign up for listserv):

http://www.cde.ca.gov/fg/aa/lc/lcffoverview.asp

Joint letter from Tom Torlakson, State Superintendent of Public Instruction, and Michael W. Kirst, President of State Board of Education:

http://www.cde.ca.gov/nr/el/le/yr13ltr0807.asp

Letter from California Longitudinal Pupil Achievement Data System (CALPADS) Data and the Local Control Funding Formula

http://www.cde.ca.gov/ds/sp/cl/calpadslcff080813.asp

WestEd Resources:

http://lcff.wested.org

Mandated Costs (General Business)

From the State Controller's Mandated Costs website: *The Controller's Office annually receives, reviews, and audits Mandated Cost claims. We are also involved in developing each new mandate's Parameters and Guidelines and in issuing Claiming Instructions. This site will help you find information applicable to the Mandated Cost process.* There are several providers for Mandated Cost Claims, with most Siskiyou County districts using School Innovations and Advocacy.

http://www.sco.ca.gov/aud_mancost_schools_costrpt.html

Mandated Cost Block Grant alternative funding:

Each year an LEA that elects to receive block grant funding must submit a Mandate Block Grant Application, which represents the Letter Requesting Funding. A school district or county office

of education that receives Mandate Block Grant funding is not eligible to submit claims to the State Controller for reimbursement pursuant to GC Section 17560 for any costs of any state mandates included in the statutes and executive orders identified in GC Section 17581.6(e).

The following school district mandates are not included in the 2014–15 MBG list and are eligible to file reimbursement claims through the SCO for the costs incurred in fiscal year 2014–15. However, funds must be appropriated for these mandate programs before any reimbursement claims can be paid.

Funds are allocated using average daily attendance (ADA) calculated as of the prior year second principal apportionment. Rates are as follows: Districts receive $28 per ADA for students in grades K through 8, and $56 per ADA for students in grades 9 through 12. County offices of education receive $28 per ADA for students in grades K through 8, $56 per ADA for students in grades 9 through 12, and $1 per unit of countywide ADA. Charter schools receive $14 per ADA for students in grades K through 8, and $42 per ADA for students in grades 9 through 12.

Programs not part of the Mandate Block Grant that can be separately claimed are:

Current Program Name	Program Number
Behavioral Intervention Plans	349
Immunization Records – Pertussis	357
Race to the Top	362
Teacher Incentive Program	252

Medi-Cal Administrative Activities (MAA) (General Business)

Medi-Cal Administrative Activities from the CDE website: *The LEA Medi-Cal Administrative Activities (MAA) program is a federal reimbursement program managed by California Department of Health Care Services (DHCS). Laws and regulations are located at: http://www.dchs.ca.gov/Pages/default.aspx. This is unrestricted money. The MAA program allows LEAs to be reimbursed for related administrative services for eligible children and their families. LEAs wishing to participate in the program must apply to become Medi-Cal providers. LEA Medi-Cal Billing Option provider applications are available at the California Department of Health Care Services website listed below:*

Program Information:
http://www.dhcs.ca.gov/provgovpart/Pages/LEA.aspx .

Provider Enrollment Applications:
http://www.dhcs.ca.gov/provgovpart/Pages/LEAProviderEnrollment.aspx.

National Center of Education Statistics (NCES) Identification Number (General Business)

What is an NCES identification number? It is the number assigned by the National Center of Education Statistics for your district and/or school. These numbers are typically required for

applications for federal funding such as Indian Education. You can access your district or school NCES and State identification numbers at the following website:

http://nces.ed.gov/ccd/districtsearch

Occupational Safety and Health Administration (OSHA and Cal/OSHA) (General Business)

From the Federal website: With the Occupational Safety and Health Act of 1970, Congress created the Occupational Safety and Health Administration (OSHA) to ensure safe and healthful working conditions for working men and women by setting and enforcing standards and by providing training, outreach, education and assistance.

OSHA is part of the United States Department of Labor. The administrator for OSHA is the Assistant Secretary of Labor.

http://www.osha.gov

From the California website: *The Cal/OSHA Program is responsible for enforcing California laws and regulations pertaining to workplace safety and health and for providing assistance to employers and workers about workplace safety and health issues.*

http://www.dir.ca.gov/dosh/calosha.htm

Office of Public School Construction (Facilities)

- State Allocation Board Programs
  http://www.dgs.ca.gov/dgs/tabid/1125/Default.aspx
- The Office of Public School Construction website and programs
  http://www.dgs.ca.gov/Default.aspx?alias=www.dgs.ca.gov/opsc
- Deferred Maintenance Program
  http://www.dgs.ca.gov/opsc/Programs/deferredmaintenanceprogram.aspx
- Emergency Repair Program
  http://www.dgs.ca.gov/opsc/Programs/emergencyrepairprogram.aspx
- Forms
  http://www.dgs.ca.gov/opsc/Forms.aspx
- Publications
  http://www.dgs.ca.gov/opsc/Resources/Handbooks.aspx

Proposition 98 (Revenue and Funding)

From the Ed-Data website*: A constitutional amendment approved by voters in November 1988 and amended by Proposition 111 in 1990. The four provisions are: a guarantee of minimum funding for K-12 schools and community colleges based on a specific calculation, an allocation to K-14 education of 50% of the difference when state tax revenues exceed the Gann spending limit, with the remaining 50% rebated to taxpayers, annual School Accountability Report Cards (SARCs) with at least 13 specific items for each school, and a "prudent" state budget reserve*.

See Ed-Data website:

http://www.ed-data.k12.ca.us/articles/article.asp?title=Proposition%2098

With a two-thirds vote of the Legislature and signature of the governor, Proposition 98 may be suspended for one year.

Public Disclosure (Fiscal Solvency)

Purpose: Compliance with Government Code section 3547-3547.5. To publicly disclose the provisions of all collective bargaining/salary and benefit agreements before they enter into a written agreement. After the public has had the opportunity to express itself, the public school employer shall, at a meeting which is open to the public, adopt its initial proposal. The disclosure must include the following components: salaries, benefits, other compensation, other non-compensation costs, the percent increase of the total compensation for the average employee, the approximate cost to the LEA, the proposed source(s) of funding and any other major provisions not directly affecting costs, such as binding arbitration, grievance procedures, etc. A blank form that can be used is sent to each district with each budget or interim review letter for which the status of negotiations is listed as "not settled."

http://www.cde.ca.gov/fg/ac/co/observations.asp

Quintessential School Solutions (QSS) (Financial Accounting Software)

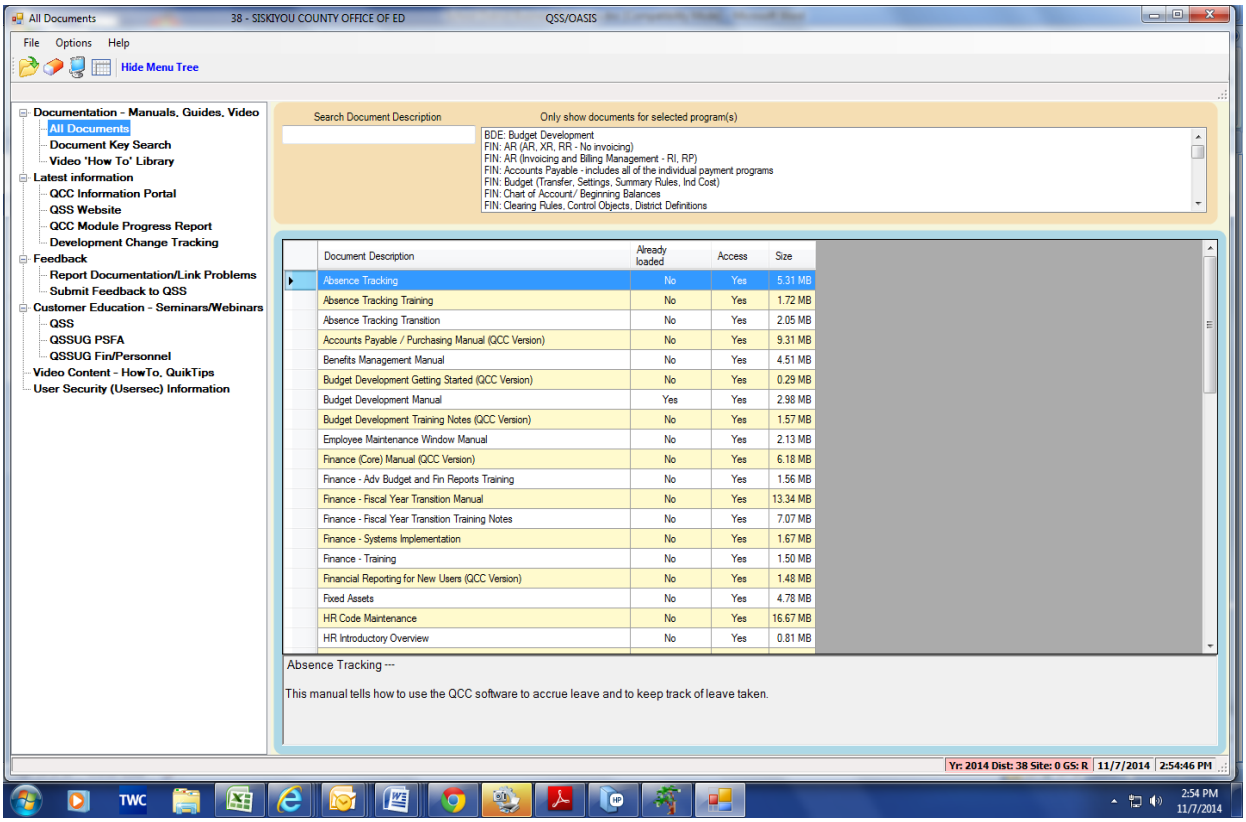
QSS is the abbreviation used for the company that we utilize for our financial software system. We also refer to the software as QSS, with a newer version we are migrating called QCC (QSS Control Center). Links to the on-line manuals:

In QCC (Software installed on local computers):

Click on the "News" tab at the top

Select Documentation, Links, Feedback

Takes you to the following screen providing available options



Records Retention (General Business)

The County Office has a records retention manual published by CASBO that can be borrowed at any time. Contact the Business Department for more information.

Resources (General Business)

Resources that should be in every Siskiyou County school office:

- California School Accounting Manual (CSAM)
  http://www.cde.ca.gov/fg/ac/sa
- California Association of School Business Officials (CASBO)
  Financial Publications
  http://www.casbo.org/?page=OurPublications
- California Department of Education On-Line Resources
  - ✓ California Department of Education
    http://www.cde.ca.gov
  - ✓ California Department of Education *Fact Book*
  - ✓ http://www.cde.ca.gov/re/pn/fb
  - ✓ Allocations and Apportionments
    http://www.cde.ca.gov/fg/aa

- ✓ Other Funding
  http://www.cde.ca.gov/fg/fo
- ✓ CDE Publications
  http://www.cde.ca.gov/re/pn/rc

- Fiscal Crisis Management Assistance Team
  http://www.fcmat.org
- School Services of California (password needed, to sign up enter email address)
  http://www.sscal.com
- Siskiyou County Office of Education Resources
  Due Dates and Timelines available on the Business Resources website. It is updated annually. It can also be requested in paper or electronic versions (see contact information at the end of this listing).
  http://www.siskiyoucoe.net/Page/213
  Educational Terms and Acronyms available on the Business Resources website. It is updated annually. It can also be requested in paper or electronic versions (see contact information at the end of this listing).
  http://www.siskiyoucoe.net/Page/213
- Siskiyou County Office of Education Forms
  - ✓ Public Disclosure of Collective Bargaining Unit Tentative Agreement

Retirement Resources (Retirement)

- CalPERS
  http://www.calpers.ca.gov

  CalPERS Forms
  http://www.calpers.ca.gov/index.jsp?bc=%2Futilities%2Fsearch%2Fhome.xml&mode=sim&qt=Forms

  CalSTRS
  http://www.calstrs.com/

  CalSTRS Forms
  https://forms.calstrs.com/CalSTRSOnlineFormRequestWebUI/Root/Pages/Order.aspx

Revenue and Resources (Revenue and Funding)

School district revenue is complex. The CalEdFacts website provides general information at:
http://www.cde.ca.gov/fg/fr/eb/cefedbudget.asp
The CDE Finance and Grants website:
www.cde.ca.gov/fg

Revenue and Revenue Limit Resources (Revenue and Funding)

School district revenue is complex. The Education Data Partnership website provides general information at:

https://www.ed-data.k12.ca.us/Pages/Home.aspx

The CDE Finance and Grants website:

www.cde.ca.gov/fg

Revenue Limit (Revenue and Funding) ***(Replaced by Local Control Funding Formula July 2013)***

From the Ed-Data website: *The specific combination of state and local property taxes a school district may receive per pupil (ADA) for its general education program. Categorical aid is granted in addition to revenue limit income.*

From the EdSource website: *The amount of general purpose funding a school district receives per student (using ADA-average daily attendance) is called its "revenue limit." It is a combination of local property taxes and state taxes. Each of the nearly 1,000 school districts in California has its own revenue limit based on its type (elementary, high, or unified), size (small or large), historical spending patterns, and a multitude of other variables, which together make for a complicated and lengthy form*

http://www.edsource.org/iss_fin_sys_revlimits.html

School District Revenue and Financial information from Ed-Data website under the District tab, Financial Reports.

http://www.ed-data.k12.ca.us

CDE website with Principal Apportionment exhibits and letters

http://www.cde.ca.gov/fg/aa/pa/index.asp

CDE website for Categorical revenue sources

http://www.cde.ca.gov/fg/aa/ca

CDE website for revenue searches

http://www.cde.ca.gov/fg/fo/sf

Education Data Partnership: Under *Articles* click on *Education Issues and Background*

http://www.ed-data.k12.ca.us

Safe School Plans (General Business)

Schools are obligated to maintain a Safe School Plan. Below is a link to all the related resources and funding sources:

http://www.cde.ca.gov/ls/ss/vp/safeschlplanning.asp

School Accountability Report Card (SARC) (General Business)

From the CDE website, *California public schools annually provide information about themselves to the community allowing the public to evaluate and compare schools for student achievement, environment, resources and demographics*.

http://www.cde.ca.gov/ta/ac/sa/

School Attendance Review Board (SARB) (Attendance)

From the CDE website: *California compulsory education law requires everyone between the*

ages of six and eighteen years of age to attend school, except sixteen and seventeen year-olds who have graduated from high school or passed the California High School Proficiency Exam (CHSPE) and obtained parental permission to leave. Some students, however, violate compulsory education laws and have a pattern of unexcused absences. Although truancy and excessive absenteeism are not new problems, they cause costly, long-term problems for the students, school, and the community. In 1974, the Legislature enacted California Education Code (EC) Section 48320 to enhance the enforcement of compulsory education laws and to divert students with school attendance or behavior problems from the juvenile justice system until all available resources have been exhausted. EC Section 48321 provides several organizational structures for School Attendance Review Boards (SARBs) at the local and county level to create a safety net for students with persistent attendance or behavior problems.

Although the goal of SARBs is to keep students in school and provide them with a meaningful educational experience, SARBs do have the power, when necessary, to refer students and their parents or guardians to court.

CDE website:
http://www.cde.ca.gov/ls/ai/sb

School Services of California (Other Agencies)

School Services of California was founded in 1975 by Ken Hall, former Deputy Director of the Department of Finance during the Reagan administration. It has since evolved into the premier business, financial, management, and advocacy resource for educational agencies in California. Since 1999, our company has been led by its current President and CEO, Ron Bennett. More than three decades of leadership by only two long-serving CEO's has given the company and its employees the continuity necessary to provide a finely focused array of services to public education in California. Siskiyou County Schools are included in the contract held by the Siskiyou County Office of Education. To access their web pages, or sign up for email notification of published articles, click on, *First time to log in, Login Instructions* (lower left), and enter your school email account. They will verify your district as having a contract from your email address.
http://www.sscal.com

Single Plan for Student Achievement (General Business)

- See also Categorical Programs (above)
  www.cde.ca.gov/nclb/sr/le/singleplan.asp

Siskiyou After School for Everyone (SAFE) (General Business)

- SCOE website information, resources and links for the After School Program
  http://www.siskiyoucoe.net/domain/30

Small School Districts Association (SSDA) (Other Agencies)

From the website: *The SSDA's work is simple: obtain great support services and favorable legislation for our small school district members and associates. Our job is to help simplify the*

work that small school district boards of education and superintendents must do to produce stellar results for their students and their staff. Since most small school districts lack middle management staff persons, most of the work is done by the superintendent, the superintendent's executive assistant, and principals. For these dedicated individuals, time is of the essence. A large portion of a small school district's budget is restricted. There is little room for special projects and programming.

http://www.ssda.org

Special Education (Special Education)

The Siskiyou County Office of Education serves as the Administrative Unit for the Special Education Local Plan Area (SELPA) in our county. The website is:

http://www.siskiyoucoe.net/cms/lib2/CA01001605/Centricity/Domain/53/Siskiyou%20Local%20Plan%20updated%20Nov2014.pdf

California Parent Organizations

http://www.cde.ca.gov/sp/se/qa/caprntorg.asp

Disability Benefits 101

http://www.db101.org

Hello Friend

http://www.hellofriend.org

Health and Student Services

http://www.siskiyoucoe.net/domain/56

Local Child Care Planning Council

http://www.siskiyoucoe.net/domain/64

California Services for Technical Assistance and Training

http://www.calstat.org

Special Education Maintenance of Effort Requirements (MOE) (Special Education)

Refer to State Superintendent of Public Instruction (August 20, 2003) letter at (scroll down, it is near the bottom):

http://www.cde.ca.gov/fg/ac/co

Standardized Account Code Structure (SACS) (Accounting)

Guidance for local educational agencies in using SACS, a statewide, uniform financial reporting format; includes SACS query, valid combination tables, and other facts. See also California School Accounting Manual (CSAM)

http://www.cde.ca.gov/fg/ac/ac

System for Award Management (SAM)

Official website of the U.S. government. Update/renew your entity registration (used by all industries). Districts considering purchases with Federal funds use this website to verify a business is in good standing with the Federal Government

www.sam.gov

Technology Plans (General Business)

CDE website and links to assist in the development of Technology Plans
http://www.cde.ca.gov/ls/et/rs/techplan.asp

Total School Solutions (Other Agencies)

From the website: Total School Solutions is a full-service firm serving the interests of school districts and students. We offer comprehensive services in the areas of educational services and school support, budget and finance, facilities and planning, human resources, governance and leadership, operations and technology, and professional development.
http://www.totalschoolsolutions.net

Wellness Policy (Cafeteria/Child Nutrition/Food Services Programs)

CDE website and links to assist in development of a Wellness policy
http://www.cde.ca.gov/ls/nu/he/wellness.asp

WestEd (Other Agency)

Non-Profit organization working to improve education, from the website: *Success for every learner is WestEd's prime focus and has been for more than four decades. A nonprofit research and development agency working at the national, state, and local levels, WestEd aims to improve education and other important outcomes for children, youth and adults. The depth, diversity, and history of our work, coupled with our on-the-ground experience and research-based knowledge, give WestEd staff unique expertise in helping all learners—infants to adults—succeed in school and career.*

WestEd's resources for Local Control Funding Formula and Accountability Plan
http://lcff.wested.org

Year End Closing (Accounting)

- Primary responsibility lies with district business personnel (and County Office Budget Technician if contracting for service)
- Year End Closing Check List: The County Office provides an updated check list to all districts each May. Refer to *Year End Closing Check List* distributed at Year End Closing Workshop as well as emailed to districts (see contact information at the end of this listing).

Please let us know if you find a broken link. Suggestions for additions to this listing are welcome:

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