

# SCOE BIZ

## Business Services

### Bulletin No. 25-04

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August 22, 2024

To: District and Charter Business Services  
From: Sarah Lampenfeld, Director, External Fiscal Services  
Subject: August 2024 Edition

*Welcome to the 2024-25 school year!* I wanted to take a moment to thank everyone for their hard work in supporting Sonoma County students. The demands over the last few years have been overwhelming at times, but all your work is appreciated! Remember, we are in this together, so always reach out if you have any questions.

#### **State of the State**

Positive news regarding inflation ! U.S. inflation slowed to 2.9% year-over-year in July 2024, down .01 percentage point from June 2024, and down 6.2% percentage points from its most recent peak of 9.1% in June 2022. State of California: Preliminary General Fund agency cash receipts were \$983 million , or 10.1%, above the Budget Act forecast for July. This was largely due to corporate and personal income tax payments. It was noted in the Finance Bulletin the overage in corporate income tax receipts was likely due to large payments from a few corporations and may not necessarily be indicative of overall ongoing corporation tax revenue strength.

- ✚ Personal income tax cash receipts for the fiscal year were \$418 million, or 5.8%, above the forecast in July and were \$1.8 billion above forecast cumulatively since April. Personal income tax withholding receipts were roughly on target in July, bringing the calendar year-to-date growth in withholding to 8.6% higher than assumed in the forecast for the first seven months of the calendar year. Of note, withholding should generally be evaluated over multiple months for longer-term trends as single-month readings can be misleading due to calendar changes affecting when payments and the timing of stock-based compensation.

- ✚ Corporation tax cash receipts were \$844 million, or 161.8% above the forecast in July and \$1.9 billion above the cumulatively since April. As mentioned above, the overage was likely due to large payments by a small number of corporations.

- ✚ Sales and use tax cash receipts were \$306 million, or 18.4%, below forecast in July. This shortfall is related to the timing of collections as higher-than-expected cash receipts shifted from July to August. Sales taxes were \$299 million below the forecast.

**Sonoma County Treasury Quarterly and Certification as of June 30, 2024**

The Quarterly Report and Certification for June 30, 2024 posted this month (found [here](#)). The Market Value/Book Value improved from one year ago, which is good news.

Below is table comparing June 30, 2024 to March 31, 2024.

<b>Investment Pool</b>	<b>As of Jun 30, 2024</b>	<b>As of Mar 31, 2024</b>
Book Value	\$3,771,403,848	\$3,738,063,629
Market Value	\$3,718,700,985	\$3,674,927,027
Market Value/Book Value	98.60%	98.31%
Weighted Avg Maturity	664 Days	643 Days
Quarterly Return (gross)	3.53%	3.34%
Apportionment Rate (net)	3.44%	3.27%
Interest Apportioned	\$33,530,475	\$30,455,797
<b>Other Funds</b>		
Tobacco Endowment	\$11,045,675	\$11,045,675
Water Agency - Book	\$33,265,125	\$32,659,117
Water Agency - Market	\$33,227,770	\$32,599,331
Water Agency - Mkt/Book	99.89%	99.82%
Water Agency - WAM	2561 Days	2557 Days
<b>Total All Funds - Book</b>	<b>\$3,815,714,647</b>	<b>\$3,781,768,421</b>

**Mandate Block Grant**

The 2024-25 web-based application for the Mandate Block Grant (MBG) is now open to school county offices, districts, and charter schools. The Mandate Block Grant application link is located [here](#). Applications must be submitted by **August 30, 2024**, to receive 2024-25 MBG funding. Funding will be paid in mid-November 2024 to all eligible LEAs that submit the MBG application.

- ✚ Funds are allocated using average daily attendance (ADA) calculated as of the 2024-25 Second Principal Apportionment. Rates are as follows:
  - Districts receive \$38.21 per ADA for students in grades K through 8, and \$73.62 per ADA for students in grades 9 through 12. Charters receive \$20.06 per ADA for students in grades K through 8, and \$55.76 per ADA for students in grades 9 through 12.

**Instructional Materials Public Hearing Requirements for Fiscal Year 2024-25**

[Education Code Section 60119](#) requires that school district governing boards hold an annual public hearing **on or before the end of the eighth week from the first-day pupils attend classes** and adopt a resolution stating whether each pupil in the LEA has sufficient textbooks or instructional materials in specified subjects. This public hearing and resolution are required annually. LEAs should keep the resolution on file for the LEA’s annual audit, along with proof of posting and the location of postings for the public hearing (at least 10 days in advance).

EC Section 60119(c)(1) states that sufficient textbooks or instructional materials means, "each pupil, including English Learners, has a standards-aligned textbook or instructional materials, or both, to use in class and to take home. This paragraph does not require two sets of textbooks or instructional materials for each pupil." This specifically applies to four subject areas: English language arts, mathematics, science, and history-social science.

For more detailed information, go to <https://www.cde.ca.gov/ci/cr/cf/imfrpfaq1.asp> and click on "Instructional Materials Frequently Asked Questions" for direct responses to realistic/practical questions. **The resolution sample can be found on the CDE web page by clicking on the link embedded in FAQ #43.**

To see the steps your auditor will take, click on the link to the audit guide and go to page 17. The 2023-24 Guide for Annual Audits of K-12 Local Education Agencies can be found [here](#).

### **Educator Effectiveness Block Grant Reporting**

Upon the receipt of Educator Effectiveness Block Grant funds, LEAs were required to develop a plan, in addition to reporting on expenditures annually. **LEAs are required to report annual data and an expenditure report each year on or before September 30<sup>th</sup>**. A final data and expenditure report will be due on or before September 30, 2026. The annual report template is available [here](#) and the reporting database opened **Tuesday, August 1<sup>st</sup> with the report due by 5:00 p.m. September 30<sup>th</sup> for the third reporting submission**. Please plan accordingly to ensure your LEA meets the reporting deadline

Please note that due to updates in Assembly Bill (AB) 181, there are changes in the allowable spending areas of the EEF and also the expenditure information collected. To address reporting requirements and to highlight other updates to the EEF, the CDE and EEF Team are conducting a Technical Assistance for Annual Reporting Webinar. This webinar will provide information related to the EEF reporting requirements. The webinar will take place on today, August 22, 2024, at 1:00 p.m. ([Register Here](#)).

If you would like to review past EEF technical assistance webinars, please view the links below:

- [EEF Technical Assistance Webinar - November 9, 2021 \(Video; 40:00\)](#)
- [EEF Reporting Technical Assistance Webinar—August 30, 2022 \(Video; 28:00\)](#)
- [EEF Annual Reporting Technical Assistance Webinar - August 23, 2023 \(Video; 31:57\)](#)

### **Independent Study Changes per Senate Bill (SB) 153**

With the passage of the education omnibus budget trailer bill, Senate Bill (SB) 153 there are three major changes for Independent Study (IS) starting in fiscal year 2024-25, which are:

- [!\[\]\(e492b5d52ab457a7a3c2826c4091dfee\_img.jpg\) ADA may now be claimed for IS of any duration.](#)
- [!\[\]\(1d9440fab1f214291ce1c26a75f9c2cd\_img.jpg\) Definitions of short-term and long-term IS have been adjusted.](#)
- [!\[\]\(6be2e1cb461308cfbb51376f893366b1\_img.jpg\) Eligible evidence for documenting student engagement in remote instruction has been revised.](#)

The CDE's website has been updated for the recent changes and can be found on the [Instructional Time and Attendance Accounting](#) web page, and the CDE posted a letter to the Field, "[Notice of Recent Statutory Changes to Independent Study Conditions of Apportionment](#)", which outlines how SB153 has affected the IS program. Additionally, the CDE hosted a webinar on August 14<sup>th</sup>. The presentation can be found [here](#).

**LEAs should ensure their board policies and written agreements for fiscal year 2024-25 are compliant with the new *Education Code* requirements so that all conditions of apportionment are met.** In addition to the independent study, SB 153 included other changes to attendance accounting and instructional time that will impact LEAs. Most of these amendments will not become effective until the 2025-26 school year.

### **ESSER III Obligation Deadline Coming Soon**

Please remember the obligation deadlines for ESSER III (resources 3213 and 3214) and ELOG (resources 3218, 3219, 7425, and 7426) and ELOP apportionments for fiscal years 2021-22 and

2022-23 (resource 2600) are September 30, 2024. If you have not already spent these funds, please do so **before** the September deadline.

**Expanded Learning Opportunities Grant (ELO-G)**

Section 24 of SB 153 (Chapter 38, 2024) amended EC Section 43523 to revise the final expenditure reporting deadlines and adds collection proceedings for unexpended funds or forfeited amounts, which may be withheld from a LEA’s principal apportionment. New reporting deadlines are displayed in the table below.

<b>Program / Amended Statute</b>	<b>Report Deadline</b>
ELO-G ESSER II (Resource Code 3216) EC Section 43523(c)(3) Funds expired on 9/30/23	6/30/2024
ELO-G GEER II (Resource Code 3217) EC Section 43523(c)(3) Funds expired on 9/30/23	6/30/2024
ELO-G General Fund (Resource Code 7425, 7426) EC Section 43523(c)(1)	1/31/2025
ELO-G ESSER III – State Reserve -Emergency Needs (Resource Code 3218) EC Section 43523(c)(4) Funds expire on 9/30/24	7/31/2026
ELO-G ESSER III –State reserve Learning Loss (Resource Code 3219) EC Section 43523(c)(4) Funds expire on 9/30/24	7/31/2026

**Technical Assistance Opportunity by CDE and The Bruman Group PLLC**

The obligation deadline for Covid-relief funding under ARP ESSER is fast approaching: September 30, 2024. Any funds not timely obligated will revert to the federal treasury. Given the continued impact of the pandemic on districts and students, it is very important that Districts make the most of their COVID relief funds.

CDE and the Bruman Group are offering a training session that covers how Districts can obligate these funds in compliance with federal requirements. In addition, they will discuss flexibilities such as late liquidation, and opportunities to streamline certain processes, including federal procurement.

**Registration Information:**

Dates: [Session 1: August 23, 2024](#)  
[Session 2: August 28, 2024 \(repeat session\)](#)  
 Times: 9:00 – 11:30 am PST  
 Cost: \$595\*  
 3 CPE credits are available!

Includes up-to-date reference materials, as well as PowerPoint presentation with relevant citations and guidance

\*Fee is allocable to the federal grants your district or charter receives

**Registration Links:**

August 23, 2024 – <https://www.bigmarker.com/brustein-manasevit-pllc2/ARP-Funding-Closeout-Virtual-Training>

August 28, 2024 – <https://www.bigmarker.com/brustein-manasevit-pllc2/ARP-Funding-Closeout-Virtual-Training-Repeat-Session>

### **American Rescue Plan Act ESSER Liquidation Extension Application**

The CDE announced the availability of the liquidation extension request application for the American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III funds, including Resource Codes 3213, 3214, 3218, and 3219.

The application and additional information can be accessed through the Liquidation Extension Request Application section of the ARP Act Funding web page at <https://www.cde.ca.gov/fg/cr/arpact.asp#arpliqext>. All local educational agency (LEA) applications for liquidation extension must be submitted to the CDE by November 1, 2024. See the email sent to LEAs on July 31, 2024, for more details

### **Fall 2025 Dashboard Coordinator Reset**




The California Department of Education (CDE) is pleased to announce the opening of the 2024–25 California School Dashboard (Dashboard) Coordinator and Alternate Authorizer Registration. The website for myCDEconnect is located at <https://www.mycdeconnect.org/>. The Dashboard User Account Registration system will be open for registration by the designated Dashboard Coordinators and Alternate Authorizers.

Dashboard Coordinators report results to the public through the Dashboard utilizing the California State Board of Education (SBE) adopted self-reflection tools for each local indicator. Dashboard Coordinators must also upload a portable document file (PDF) of the local educational agency's (LEA) approved 2024-25 Local Control and Accountability Plan (LCAP). California *Education Code* Section [52065\(c\)\(1\)](#) requires all LEAs to upload their LCAP to the Dashboard, beginning with the 2024 Dashboard. **The LCAP upload window will be open from October 14 through November 1, 2024.** Additional information and instructions for uploading the approved 2024-25 LCAP to the 2024 Dashboard will be provided in September. For further information regarding Dashboard Coordinators or local indicators, please contact the Local Agency Systems Support Office by email at [LCFF@cde.ca.gov](mailto:LCFF@cde.ca.gov).

### **A-G Completion Improvement Grant Program Reporting Update**

Please note important updates to the A-G Completion Improvement Grant Program (A-GCIGP) reporting requirements. Senate Bill (SB) 153 has added the requirement for grant program recipients to report expenditures to the California Department of Education at the close of the expenditure deadline, June 30, 2026. SB 153 requires expenditures, **no longer encumbrances**, by this deadline.

Here are three important dates regarding the SB 153:

-  Expenditure deadline: June 30, 2026.
-  Program reporting on final outcomes deadline: August 31, 2026.
-  Expenditure reporting deadline: September 30, 2026.

### **Learning Recovery Emergency Block Grant Interim Expenditure Reporting Webinar**

The CDE will host an informational webinar for eligible county, district, and charter school administrators to walk through the requirements of completing and submitting the Interim Expenditure Reporting requirements of the Learning Recovery Emergency Block Grant (LREBG) using the CDE's online Grant Management and Reporting Tool (GMART). All LEAs who received LREBG funds are required to report expenditures for the 2022–23 and 2023–24

fiscal years to the CDE in the GMART. The webinar will be Tuesday, October 1, 2024 at 10:00 a.m. Register [here](#).

**2024-25 Resources for CBOs**

Along with this bulletin is a listing of items to consider during the 2024-25 fiscal year. The document is intended to be a guide and resource for Sonoma County CBOs. It is not an all-inclusive list.





**Professional Development – Supported by SCOE**

Attached is a flier for professional development opportunities this fiscal year.

SCOE will reimburse for the cost of one registration by a district employee for one of the eligible workshops listed on the flier.

**Fiscal Report by School Service of California**

School Services provides excellent explanations of current topics. If you are a member of School Services of California you can also see their reports by logging in to view their web page or subscribe to their email service. Attached for your convenience are the following fiscal reports:

-  Deadline to Submit Annual Prop 28 Report Extended
-  Ask SSC...Mental Health ADA Expenditure Reporting Steps
-  Annually Required Employee Notice
-  Attorney General Releases Opinion on Brown Act and the ADA

**REMINDERS:**

**J-13A Submittals**

Effective 2023-24 the CDE will accept electronic Request for Allowance of Attendance Due to Emergency Conditions, Form J-13A submittals by email. Therefore, the CDE accepts digital signatures or scanned “wet” signatures. While the PDF Form J-13A request will still need to be completed and submitted to CDE, the allowance of electronic submissions has been adopted to streamline the Form J-13A submittal process. The “Allowance of Electronic Form J-13A Submittals” letter can be [found here](#).

**\*Important\* Please remember the J-13A waivers still need to be sent to the County Office of Education (SCOE) for approval/signatures. SCOE will submit the J-13A waivers via email to the CDE once a review is complete and signatures are obtained. SCOE will copy the LEA on the email as confirmation of the submission.**

Additionally, please remember to complete part III on page 5 (affidavit page) as follows:

<b>PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS</b>			
The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.			
County Superintendent of Schools (or designee):	<u>Amie Carter, Ed.D.</u>		(Signature)
Subscribed and sworn (or affirmed) before me, this _____ day of _____			
Witness:	<u>Sarah Lampenfeld</u>	Title: <u>Director, Ext. Fiscal</u> of <u>Sonoma</u> County, California	(Signature)
COE contact/individual responsible for completing this section:			
Name:	<u>Sarah Lampenfeld</u>	Title: <u>Director, External Fiscal Svcs.</u>	Phone: <u>707-524-2635</u> E-mail: <u>slampenfeld@scoe.org</u>

### **Account code restrictions for object 9110**

LEAs should never use object code 9110 on a requisition or payment. Proper accounting practices dictate that all entries are two-sided. The code on the requisition or payment should be the proper expenditure code for the expense and cash (object 9110) is hit automatically. Did you know that you can restrict your requisitions or payments to specific object code ranges, and exclude specific ranges to prevent errors? Depending on your LEA system setups in Frontline ERP, you may be able to change these settings at the fiscal level. If you need assistance, you can send a help desk ticket to [helpdesk@scoe.org](mailto:helpdesk@scoe.org).

### **School Bond Debt Service Payments**

Please remember school bond debt service and annual fees are paid by the Auditor-Controller-Treasurer-Tax Collector's office. If your LEA receives an invoice from the Bank of New York Mellon (BNY) please forward it to SCOE and we will contact the property tax manager at the Treasurer's office to determine if the invoice should be paid from the bond debt service account or the LEA's other funds.

### **General Obligation (GO) Bonds and Proposition 39 (55% Local Vote Bonds)**

Traditional GO Bonds require 2/3 vote of the registered voters voting in the election. Under Proposition 39, which was enacted in November 2000, schools can authorize GO Bonds with 55% voter approval. Proposition 39 bond issuances include additional accountability requirements such as certain types of audits, provisions for conducting elections, and establishing a Citizens Oversight Committee. Some requirements are listed below:

- ✚ Following a bond election, the County Registrar of Voters will provide the school district calling the election with the formal results in the form of a Certificate of Election Results. The governing board of the school district is to enter the results of such election into its minutes and to certify such proceedings to the County Superintendent of Schools, usually done in the form of a resolution. This action is normally taken at the next regular meeting of the governing board of the school district after the certification is received. This action must occur before the issuance and sale of the authorized bonds.
- ✚ Ed Code Section 15278(a) requires that bond measures passed pursuant to Proposition 39 establish a Citizens Oversight Committee (Committee). The initial members of the Committee must be established within 60 days after the date that the governing board of the school district enters the results of the bond election on its minutes. The governing board of the school district may also adopt policies, guidelines, and procedures to be applicable to the Committee once it is established. It is recommended that policies, guidelines, and procedures be adopted before members of the Committee are selected. The Committee shall consist of at least seven (7) members to serve for a term of two (2) years, without compensation, and for no more than two (2) consecutive terms. The Committee *may not include* any employee or official of the school district or any vendor, contractor, or consultant of the school district and must include certain member types from the community.
- ✚ Ed Code Section 15280 (b) requires certain documents relating to the Committee to be made available on an internet website maintained by the school district.

**AB 2274 added reporting requirements** to debt from bonds already approved by voters. It requires agencies to notify CDIAC of **any** proposed debt issuance, which would **include refinancing and other secondary issuances**. Prior to AB 2274, LEAs were only required to notify CDIAC of any *new* debt issuance. CDIAC can now require any information about the debt issuance “it considers appropriate” as part of the notification rather than limiting it to the sale date, the name of the issuer, the type of debt, and the estimated principal. In addition, the bill reduces the timeframe in which agencies shall notify CDIAC of a final debt sale from 45 days to 21 days after the sale or issuance. The aforementioned CDIAC reporting requirements are applicable to any issuance of debt after January 1, 2015.

**AB 2551 enhanced transparency requirements** for local bond elections, including Proposition 39 (2000) and two-thirds vote general obligation bonds. The bill requires LEAs attempting to pass local bonds to *submit to their local elections office* the total estimated debt service, including principal and interest if all bonds are issued, as part of the Tax Rate Statement required pursuant to Elections Code Sections 9400-9401. The aforementioned reporting requirements are applicable to any issuance of debt after January 1, 2015.

It is recommended that districts that have recently passed GO Bonds discuss regulatory requirements with their bond or legal counsel. For more detailed information, please see the California Debt Advisory Investment Committee (CDIAC) website: (<http://www.treasurer.ca.gov/cdiac/>) and California’s Coalition for Adequate School Housing (C.A.S.H.) website (<http://www.cashnet.org/>).

**Non-Voter Approved Debt disclosure form and requirements**

Education Code Section 17150 **requires school districts to notify** the County Superintendent of Schools and County Auditor **at least 30 days prior** to the **governing boards’ approval of the issuance of certificates of participation (COPs) or other non-voter-approved debt secured by real property** such as Lease purchases (LP) secured by real property; Qualified Zone Academy Bonds (QZABs) secured by real property; Revenue bonds; Energy Loans or Bond Anticipation Notes (BANs). The law requires the district to provide repayment schedules, evidence of the ability to repay, and costs of issuance as well as information necessary to assess the anticipated effect of the debt issuance. Within 15 days of the receipt of the information, the County Superintendent of Schools and the County Auditor are authorized to comment publicly regarding the district’s capacity to repay the debt obligation, based on the information provided.

**The Disclosure of Non-Voter Approved Debt form is located at <https://www.scoe.org/pub/htdocs/fiscal-forms.html> Please complete, supply supporting documentation, and submit in accordance with the above.**

**Dates to Remember:**

08/27/2024	Retirement User Group <a href="#">Register here</a>
09/02/2024	Labor Day Holiday – SCOE Closed
09/16/2024	Unaudited Actuals Due to SCOE (statutory deadline)
09/16/2024	GANN Resolution Due (statutory deadline)
09/18/2024	Prior Year P-2 and/or P-Annual corrections due to SCOE
09/26/2024	DBUG <a href="#">Zoom link</a>

**Mark your calendars now!**

**2024-25 District Business User Group (DBUG) meeting dates:**

All meetings are on the 4<sup>th</sup> Thursday at **9:00 a.m.** (New time this year)

Dates: 9/26/2024, 10/24/2024 (start at 12:30 p.m. due to Interim Workshop at 9:00 a.m.), 11/21/2024, 1/23/2025, 2/27/2025, 3/27/2025, 4/24/2025, 5/22/2025, and 6/26/2025

**Mini-Training Sessions/Working Sessions**

- **Local Control Funding Formula/Principal Apportionment:** November 7, 2024, 9:00 to 10:30 a.m.
- **Cash Flow:** November 20, 2024, 9:00 to 10:30 a.m.
- **All CBO Roundtable:** January 16, 2025, 7:30 to 9:00 a.m.
- **General Ledger Clean-up open lab:** January 22, 2025, 9:00 to 11:00 a.m.

**Workshops**

**Interim Workshop:** October 24, 2024, 9:00 a.m. to 12:00 p.m.

**Next Fiscal Year Workshop:** May 14, 2025, 9:00 a.m. to 12:00 p.m.

**Year-End Close Workshop:** June 4, 2025, 9:00 a.m. to 12:00 p.m.

**NOTE:**

- Want to add something to a DBUG Agenda? Want to add a topic added to SCOE Biz? Contact DBUG Chair, Christina Menicucci
- Documents presented at DBUG may be found posted at <http://www.scoe.org/pub/htdocs/fiscal-dbug.html>
- Workshop manuals and Fiscal Services/IT forms may be found at <http://www.scoe.org/escape> under the heading of Resources on the left side of the page.



# SCOE BUSINESS SERVICES REIMBURSABLE WORKSHOPS

## As of August 2024

The Sonoma County Office of Education is offering reimbursement for various business-related workshops for district business office employees. School districts can receive reimbursement for these workshops with proof of payment and attendance.

Districts will need to pay for the workshop registration upfront. One person per district is eligible for the reimbursement unless approved by SCOE Deputy Superintendent, Business Services Greg Medici or Director, External Fiscal Services Sarah Lampenfeld.

### Eligible Workshops

- Purchasing 101 & 102
- CalSTRS/CalPERS: Retirement Concepts
- Payroll Concepts
- Payroll Essentials
- Budget Basics & Beyond
- Standardized Account Code Structure (Basic & Advanced Concepts)
- Vendor Reporting Concepts
- Public Works Simplified

Other business-related workshops that are not on this list may be eligible for reimbursement upon request. Please send your request to Kristin Enbysk at [kenbysk@scoe.org](mailto:kenbysk@scoe.org).



**Sonoma County**  
Office of Education

Register directly with CASBO unless indicated otherwise. Proof of payment and attendance should be submitted to SCOE Administrative Operations Specialist Kristin Enbysk at [kenbysk@scoe.org](mailto:kenbysk@scoe.org) for reimbursement.



## FISCAL REPORT

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PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Deadline to Submit Annual Prop 28 Report Extended



**BY PATTI F. HERRERA, EDD**

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posted July 26, 2024

The California Department of Education (CDE) has extended the deadline for local educational agencies (LEAs) to submit their board-approved Proposition 28 annual reports from July 31, 2024, to September 30, 2024.

Specifically, the CDE has extended access to the [Arts and Music in Schools \(AMS\) web portal](#) until 11:59 p.m. on Monday, September 30, 2024, for LEAs to either submit their annual reports or edit previously submitted reports. Further, the CDE advises LEAs that their annual reports "must be approved by the local governing board no later than September 30, 2024." The portal will require LEAs to provide the date on which the report was board-approved as well as a link to the location on the LEA's website where the report can be found and accessed.

It is important to note that failure to meet the requirement to submit a board-approved annual report to the AMS web portal by September 30, 2024, may result in an audit finding that would require an LEA to return their 2023-24, Proposition 28 allocation because the submission of the report, as required by the CDE, is a condition of funding under Proposition 28 and is subject to audit.



## FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Ask SSC . . . Mental Health ADA Expenditure Reporting Steps

✉ [BY ANJANETTE PELLETIER](#)

✉ [BY LINETTE HODSON](#)

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posted July 29, 2024

Ask SSC . . . Receiving a federal Individuals with Disabilities Education Act (IDEA) grant award notification is new to our local educational agency (LEA). Can you outline the steps we need to complete to meet the Expenditure Report 3 July 30th due date for the Resource Code 3327 Mental Health Average Daily Attendance (MHADA) grant?

Receiving reimbursement for federal IDEA grant awards requires multiple steps and documentation, and fortunately, there are resources and information from the California Department of Education (CDE) related to the MHADA grant to reference. Please refer to the [MHADA Padlet](#), where the CDE has posted training modules, guidance documents, and the required forms related to obtaining reimbursement.

First, make sure to complete the Certification of Acceptance of Grant Requirements section of the A0-400, which is the form number for the grant award notification (GAN). The appropriate person must sign and date the GAN, which is typically the Superintendent or an authorized designee, and submit a signed hard copy to the CDE at the address provided and a scanned electronic version to the [MHADA@cde.ca.gov](mailto:MHADA@cde.ca.gov) email box. Be sure to follow the naming convention instructions for documents and electronic communications as noted on the Expenditure Report instructions.

Note: All LEAs accepting a federal IDEA grant award will be required to submit IDEA fiscal reports for 2023-24 during the end-of-year reporting cycle, including the Maintenance of Effort and Excess Cost documents.

Second, download and review the required forms from the Padlet, including the Special Education Federal Expenditure Report and the Detailed Summary of Mental Health Expenditures Worksheet (Summary) and/or the Community Mental Health Affiliates (CMHA) or Private Providers Worksheet (Worksheet). As noted in the Expenditure Report Instructions, the submission of each Expenditure Report must be accompanied by the appropriate supplemental forms to provide detailed information regarding expenditures. The Summary is required for all grantees who request reimbursement for expenditures incurred by the grantee or for partner LEA activities, while the Worksheet is for services provided by an outside agency or private provider. These forms are unique to the MHADA grant and the Padlet is where they are available for download.

Third, ensure expenditures are appropriately accounted for by using the related Standardized Account Code Structure (SACS) resource, goal, and object codes. Through the training modules and other information sources on the Padlet, the CDE has outlined allowable activities including personnel and direct costs for providing services to eligible students, which would likely prove easiest to document in the event of any future audit of the use of funds. There is a link to the indirect cost rate resources on the CDE's website as a space to enter indirect costs on the Summary. For the Expenditure Report, the LEA will need to have the GAN available for information such as the vendor number and mental health region group. The LEA will also need to include the Unique Entity Identifier (UEI), which all grantees have. Check with the business office to obtain the UEI number, or users can reference the fact sheet on the Padlet that describes where LEAs can view the UEI online.

Fourth, prepare the Expenditure Report and the supplemental forms. The first available report period is for Report 3, which would cover all expenditures from July 1 through June 30, 2024. LEAs do not have to submit separate reports for prior reporting periods and can mark any report as final if 100% of the grant funds have been expended. The award period is 27-months, with a start date of July 1, 2023, and an end date of September 30, 2025.

For the Expenditure Report:

- Enter the Total Grant Amount in Line A
- Line B will be \$0, as this is the first expenditure report to be submitted
- Line C will be the total current expenditures reported, which could be up to the total grant amount if the report is marked Final
- Line D will equal Line C
- Line E will be \$0

- Line F will equal Line D
- Indicate the indirect cost rate in Line G if applicable, which should already be reflected as part of Line C and Line D amounts
- Line H will reflect the remaining amount of the grant after subtracting the Report 3 expenditures if the report is not marked Final
- Follow the instructions for details on naming conventions and submission of the completed forms via the MHADA email

For the Summary:

- Prior Report Expenditures will be \$0
- Current Report Expenditures will be reported by SACS Object Code
- Year-to-Date Total Expenditures will equal Current Report Expenditures
- Enter Indirect Cost Rate and dollar amount in the appropriate row
- Complete Total amounts for each SACS Object Code grouping
- Leave the Unused Balance column empty
- Complete Grand Total Expenditures, including the Unused Balance column by subtracting Current Report Expenditures from the Total Grant Amount if the report is not a Final Report.

For the Worksheet (Required if services are delivered by CMHA or private providers):

- Provide the appropriate information for each CMHA or private provider
- Prior Report Expenditures will be \$0
- Current Report Expenditures and Total Year-to-Date Expenditures should be the same
- Leave the Unused Balance column empty

We hope this walkthrough of the steps for completing each required form is helpful. Specific questions related to each LEA grant should be submitted to the MHADA email, noting the MHADA Region, as found on the GAN.

LEAs who are not ready to complete this reporting by the July 30 due date for Report 3 can wait for the Report 4 submission window, which will result in a longer wait for reimbursement, but will not impact the amount of reimbursement that can be submitted.



# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Annually Required Employee Notices

✓ BY DANYEL CONOLLEY  
 ✓ BY TEDDI WENTWORTH

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Local educational agencies (LEAs) are required by state and federal law (including the California Education Code), as well as policies adopted by the governing board, to send mandatory notices to employees on an annual basis. It is also the responsibility of the employer to clearly communicate policies and laws that impact employment and are related to health and safety issues. In cases where notification is mandated by the law or local policy, employees must sign an acknowledgment of receipt of the notification. The acknowledgment of receipt provides verification that the employee has received the mandated information and understands their rights and responsibilities. It is recommended that the human resources (HR) office send the annual legal notices packet in August. For more information regarding the schedule of annual HR duties, see the [Sample Annual Calendar of Essential HR Functions](#) on our Employment Resource Center webpage.

### Newly Hired Employees

Employee Notification(s)	Legal Reference
<ul style="list-style-type: none"> <li>Oath or affirmation of allegiance required of public employees</li> </ul>	<a href="#">Government Code Section (GC §) 3102</a>
<ul style="list-style-type: none"> <li>Workers' Compensation benefits</li> </ul>	<a href="#">Labor Code § 3551</a>
<ul style="list-style-type: none"> <li>Disability insurance rights and benefits (and when employee goes on leave for specified reasons)</li> </ul>	<a href="#">Unemployment Insurance Code § 2613</a>
<ul style="list-style-type: none"> <li>Benefits through Family and Medical Leave Act and California Family Rights Act</li> </ul>	<a href="#">Code of Federal Regulations (CFR) 825.300</a> <a href="#">California Family Rights Act</a>

### All Employees Upon Initial Hire and Annually Thereafter

Employee Notification(s) and Training(s)	Legal Reference
<ul style="list-style-type: none"> <li>Uniform complaint procedures, complaints about student fees, and Local Control and Accountability Plan</li> </ul>	<a href="#">Education Code Section (EC §) 49013</a> <a href="#">California Code of Regulations (CCR) § 4622</a>
<ul style="list-style-type: none"> <li>District's drug- and alcohol-free workplace available employee assistance programs</li> </ul>	<a href="#">GC § 8355</a> <a href="#">41 United States Code § 8102</a>

<ul style="list-style-type: none"> <li>Use of pesticide product, active ingredients, and Internet address to access information</li> </ul> <p><b>Pest Management Training Required:</b> All school staff using disinfectant wipes and staff who apply or are exposed to pesticides during the course of work must participate in training annually to learn about the safe use of pesticides around children</p>	<p><a href="#">EC § 17612</a>  <a href="#">Senate Bill (SB) 1405</a>  <a href="#">(DeSaulnier, Statutes of 2014).</a></p>
<ul style="list-style-type: none"> <li>AIDS and hepatitis B policies and administrative regulations</li> </ul>	<p>Health and Safety Code § <a href="#">120875</a> and <a href="#">120880</a></p>
<ul style="list-style-type: none"> <li>Status as a mandated reporter of child abuse, reporting obligations, confidentiality rights, copy of law</li> </ul> <p><b>Mandated Reporter Training Required:</b> All employees are required to complete a mandated reporter training within the first six weeks of every school year and for each new hire within six weeks of their hire date (Assembly Bill [AB] 1432)</p>	<p>Penal Code § <a href="#">11165.7</a> and <a href="#">11166.5</a></p>
<ul style="list-style-type: none"> <li>Exposure control plan for bloodborne pathogens</li> </ul> <p><b>Bloodborne Pathogen Exposure Training Required:</b> All employees must receive bloodborne pathogens training once each year</p>	<p><a href="#">CCR § 5193</a></p>
<ul style="list-style-type: none"> <li>Sexual harassment</li> </ul> <p><b>Sexual Harassment Training Required:</b> Two hours of sexual harassment training must be provided to staff in supervisory positions. Additionally, employers are also required to provide one hour of sexual harassment training to all nonsupervisory staff, including seasonal and temporary employees</p>	<p><a href="#">EC § 231.5</a>  <a href="#">SB 1343 (Mitchell, Statutes of 2018)</a>  <a href="#">GC § 12950.1</a></p>
<ul style="list-style-type: none"> <li>Availability of asbestos management plan; any inspections, response actions, or post-response actions planned or in progress</li> </ul>	<p>CFR <a href="#">763.84</a> and <a href="#">763.93</a></p>
<ul style="list-style-type: none"> <li>Request for volunteers to administer epinephrine auto-injectors; training to be provided</li> </ul>	<p><a href="#">EC § 49414</a></p>
<ul style="list-style-type: none"> <li>Request for volunteers to administer emergency antiseizure medications; training to be provided</li> </ul>	<p><a href="#">EC § 49468.2</a></p>
<ul style="list-style-type: none"> <li>District’s policy on nondiscrimination and related compliant procedures</li> </ul>	<p>CFR § <a href="#">104.8</a> and <a href="#">106</a></p>
<ul style="list-style-type: none"> <li>Automated external defibrillators; notification of use and locations</li> </ul>	<p><a href="#">Health and Safety Code § 1797.196</a></p>
<p><b>Title IX Training Required:</b> The recipient must ensure that the persons described in paragraphs (d)(1) through (4) of this section receive training related to their duties under Title IX promptly upon hiring or change of position that alters their duties under Title IX or this part, and annually thereafter. This training must not rely on sex stereotypes.</p> <p>(1) All employees. All employees must be trained on:</p> <p>(i) The recipient's obligation to address sex discrimination in its education program or activity;</p> <p>(ii) The scope of conduct that constitutes sex discrimination under Title IX and this part, including the definition of sex-based harassment; and</p> <p>(iii) All applicable notification and information requirements under §§ 106.40(b)(2) and 106.44.</p>	<p><a href="#">CFR § 106.8(d)</a></p>

<p><b>Workplace Violence Prevention Program Training Required:</b> The employer shall train all employees when the training program is first established, all new employees, and all employees given a new job assignment, and shall train employees whenever new substances, processes, procedures, or equipment are introduced to the workplace and represent a new hazard, and whenever the employer receives notification of a new or previously unrecognized hazard.</p> <p>The employer shall provide employees with initial training when the plan is first established, and annually thereafter.</p>	<p><a href="#"><u>SB 553 (Cortese, Statutes of 2023)</u></a></p>
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**Certificated Employees Upon Hire**

Employee Notification(s)	Legal Reference
<ul style="list-style-type: none"> <li>Criteria for membership in retirement system; right to elect membership</li> </ul>	<p><a href="#"><u>EC § 22455.5</u></a></p>
<ul style="list-style-type: none"> <li>Post retirement compensation limitation</li> </ul>	<p><a href="#"><u>EC § 22461</u></a></p>
<ul style="list-style-type: none"> <li>Employment status and salary</li> </ul>	<p><a href="#"><u>EC § 44916</u></a></p>

**Certificated Employees Annually**

Employee Notification(s) and Training(s)	Legal Reference
<ul style="list-style-type: none"> <li>District regulations related to performance evaluations</li> </ul>	<p><a href="#"><u>EC § 35171</u></a></p>
<ul style="list-style-type: none"> <li>Copy of employee’s evaluation (30 days before last day of the school year for instructional staff, or by June 30 for noninstructional certificated staff, in any year in which employee is evaluated)</li> </ul>	<p><a href="#"><u>EC § 44663</u></a></p>
<ul style="list-style-type: none"> <li>Notice and description of the unsatisfactory performance (to an employee with an unsatisfactory evaluation)</li> </ul>	<p><a href="#"><u>EC § 44664</u></a></p>
<ul style="list-style-type: none"> <li>Certificated employees that serve students in grades 7-12 to receive at least one hour of training annually on LGBTQ+ cultural competency</li> </ul> <p><b><u>Effective 2025-26 school year</u></b></p>	<p><a href="#"><u>AB 5 (Zbur, Statutes of 2023)</u></a></p>

**Classified Employees Upon Hire or Upon Change in Classification**

Employee Notification(s)	Legal Reference
<ul style="list-style-type: none"> <li>Employee’s class specification, salary data, assignment or work location, duty hours, prescribed workweek (also required upon each change in classification)</li> </ul>	<p><a href="#"><u>EC § 45169</u></a></p>

Employers must establish a process by which all legally required annual notifications are provided and documented. Due to the number of documents in the annual notification packet, it is recommended that LEAs consider utilizing an electronic process. Digitizing processes that require a large amount of

documentation also increases organizational efficiency and reduces the environmental footprint. Also keep in mind that there may be additional training and notice requirements contained in local board policies and administrative regulations.

Annual notices to employees, while seemingly redundant year-after-year-after-year, are an essential HR function and should be taken seriously. Failure to provide adequate notice to employees of their obligations under the law creates unnecessary risks. Providing required notices to employees is about more than meeting legal requirements; it is also, and perhaps more importantly, about creating a culture of accountability. With the new school year either ahead of you or just in the rear-view mirror, there is no better time to begin planning the process and method for providing employees with required legal notices and renewing your agency's commitment to creating a culture of accountability.



## FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Attorney General Releases Opinion on Brown Act and the ADA



BY [ELLA CONOLLEY](#)

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posted August 9, 2024

On July 24, 2024, California Attorney General Ron Bonta released an opinion regarding the Americans with Disabilities Act (ADA) and the Ralph M. Brown Act, also known as the California open meetings law. The Brown Act of 1953, a state law, was enacted to mandate that meetings of legislative bodies be open and accessible to the public to promote transparency in government. The ADA, a federal law enacted in 1990, protects the rights of individuals with disabilities and ensures their full participation in society through reasonable accommodations. The question posed to Attorney General Bonta is whether a member of a local agency's legislative body, who has a disability, can remotely participate in an open, public meeting that prevents their in-person attendance. While the ADA sets a baseline for disability rights that must be followed regardless of state laws, state laws can expand upon how those rights are implemented.

To be considered a "qualified individual" for a reasonable accommodation under the ADA, both Title I and Title II of the ADA play a role. Title I focuses on employment practices, while Title II focuses on ensuring that public services offered by state and local governments are accessible to individuals with disabilities.

In 2001, the Attorney General released an opinion regarding the same question. However, it was concluded that remote participation is not a reasonable accommodation under Title I nor Title II. Moreover, the opinion explained that teleconferencing (the method most used to remotely participate in meetings at the time) is a threat to the democratic processes and decision making, as there was no way of knowing if there were other people present to influence the member. Thus, physical attendance is necessary to remain non-secretive.

However, teleconferencing is now not the only mode of remote meetings, and real-time streaming has expanded modalities of remote participation. The prohibition on remote participation had been suspended during the COVID-19 pandemic for all members (using two-way real time video and audio streaming). Amendments were made to the Brown Act in 2022 to allow a member to participate remotely for either "just cause" or "emergency circumstances." This reveals a legislative belief that remote participation is available for a qualifying individual under the ADA, and in-person attendance is not an essential job function.

The opinion of Attorney General Bonta ultimately concluded that, because of the new amendments, remote participation is allowed as a reasonable accommodation for someone with a qualifying disability under the ADA. However, two requirements under the Brown Act must be met to remotely participate for members of the public agency with a qualifying disability, those being to use two-way video and audio streaming in real time and to disclose the identities of any adults who are present with the member.

For more information, please see the [full opinion of the Attorney General](#).