



Sonoma County
Office of Education

2024-25 Resources for CBOs

Quarterly Reminders and Information

Prepared by:
Sonoma County Office of Education
As of August 2024

Plans, Templates, and Deadlines Master Calendar

<i>Note: Plan titles linked to specific sections</i>	2022-23	2023-24	2024-25	2025-26	2026-27
A-G Completion Improvement Grant Program	Plan	Plan	Plan	Plan	
Arts, Music, and Instructional Materials Discretionary Block Grant	Plan	Plan	Plan	Plan	
Comprehensive support and Improvement (CSI)	Complete Annually	Complete Annually	Complete Annually	Complete Annually	Complete Annually
Educator Effectiveness Funds (EEF) Plan	Plan	Plan	Plan	Plan	Expenditure Report
ESSER III Expenditure Plan	Plan	Plan			
Expanded Learning Opportunities Grant (ELO-G)	Plan	Plan			
Expanded Learning Opportunities Program (ELO-P)			Update		
Home-to-School Transportation Plan	Plan	Update	Update	Update	Update
Independent Study Board Policy, Administrative Regulations, & Master Agreements	Update		Update		
Learning Recovery Emergency Block Grant	Expenditure Report	Expenditure Report	Expenditure Report	Expenditure Report	Expenditure Report
Literacy Coaches and Reading Specialists Grant Program	Opt Out by 9/30	Opt Out by 9/30			Final Report Due for 22-23 allocation
Local Control & Accountability Plan (LCAP)	Plan	Plan	Plan	Plan	Plan <input type="checkbox"/>
Local Control & Accountability Plan (LCAP) Mid-Year Update (due by February 28th each year)		Plan	Plan	Plan	Plan
Local Control & Accountability Plan (LCAP) Federal Addendum	Review/Update Annually	Review/Update Annually	Review/Update Annually	Review/Update Annually	Review/Update Annually
Local Indicators Report	Report	Report	Report	Report	Report
Proposition 28: Arts & Music in Schools		Plan	Plan	Plan	Plan
School Plan for Student Achievement (SPSA)	Plan	Plan	Plan	Plan	Plan
School Safety Plan	Plan	Plan	Plan	Plan	Plan
Universal Prekindergarten Planning and Implementation Grant	Expenditure Report	Expenditure Report	Expenditure Report	Expenditure Report	Expenditure Report

Sonoma County Office of Education Quarterly Reminders for CBOs/Business

Managers

1st Quarter 2024-25
(July – September)

1. Attendance

- a. **CHECK:** check actual attendance (kids in seats) versus your estimated enrollment
 1. First day of school
 2. End of the first week
 3. End of the second week
- b. **COMPARE:** compare/analyze CY actual attendance info versus the budgeted estimate of enrollment/attendance
- c. **ADJUST:** report information to administration
 1. Adjust budget to reflect revised ADA estimates
 2. Adjust staffing to meet number of students, if needed

2. Independent Study:

- a. **Review Independent Study board policies and written agreements to ensure they are compliant with the new EC requirements so that all conditions of apportionment are met.** To avoid findings and associated penalties in the annual audit, statutory compliance must be in place before claiming independent study ADA.

3. CALPADS

CALPADS coordinator should contact school sites & program directors (also principals, food service, EL, CTE, Homeless, Foster Youth) associated with student enrollment and subgroup types and discuss:

- a. The information that will be needed from them for submission to CALPADS
- b. The importance of the information (e.g. supplemental & concentration grant funding)
- c. The need for accuracy

4. 45-Day Budget Revision

- a. Are there significant changes to the LEA's budget as a result of the Governor's State Budget Act? Due August 12, 2024

5. Apply (electronic submission) for Mandated Block Grant by August 30, 2024

- a. Complete [application](#) for fiscal year 2024-25

6. Instructional Materials Public Hearing requirement ~ Ed Code 60119

- a. On or before the 8th week from the first day pupils attend classes, the governing board must adopt a Resolution stating if each pupil has sufficient textbooks. Agendize accordingly!

7. Complete Unaudited Actuals and present to your Board prior to September 15, 2024.

- a. Complete required forms (See Unaudited Actuals Workshop manual presented by External Fiscal Services July 25, 2024)

8. Educator Effectiveness Block Grant Annual Report due September 30, 2024

- a. Complete [Annual Report](#).
- b. Final report due to before September 30, 2026

9. After Assets and Liabilities rolled from 2023-24 to 2024-25 ...

- a. Run a Fiscal 13 by "Sort Option: b) Org. Fund, Resource" and "Stmnt Option?: Balance Sheet Only"
- b. Compare 2023-24 ending account balances to 2024-25 beginning account balances by fund and resource for all gxxx object codes

10. Recompute Cash Flow Statement for 2024-25 (plan ahead):

- a. Line of Credit (LOC) with the County or Interfund Temporary Loan
- b. TRAN

11. Calculate class sizes and determine if any classes exceed:

- a. Negotiated limits
- b. State class size limits
- c. GSA K-3 class sizes meet LCFF's criteria
 1. no more than 24:1, or
 2. no more than negotiated class size
- d. TK class size meets criteria
 1. Adult-to-child ratio for TK classrooms are 12:1 (1 adult to 12 children) for 2024-25
 2. TK Early Enrollment:
 1. Allows LEAs to enroll children whose fourth birthday falls between June 2 and September 1 under certain circumstances. These early enrollment children may be enrolled in TK only if all the following criteria are met:
 - Must concurrently offer enrollment in California State Preschool Program, if the LEA operates CSPP
 - 10:1 ratio if the TK includes an early enrollment child
 - Prioritize assigning to the TK class with an early enrollment child a TK teacher that meets the additional ECE qualifications, to the extent possible
 - TK class enrollment with an early enrollment must not exceed 20 students

12. Excess cost calculations due to SELPA by September 15, 2024

- a. Excess cost calculation emailed to CBOs by Deborah Malone-Larson in August 2024

13. Special Education MOE by September 15, 2024

- a. SEMA & SEMB to SELPA
- b. Subsequent year tracking sheet

14. Report Mental Health Expenditure (Resource 3227):

- a. Report 3 for 2023-24 due 30 days after the reporting period – expenditure period: April 1, 2024 to July 31, 2024

2nd Quarter 2024-25 (October – December)

1. Attendance: Your Revenue Engine!

- a. **CHECK:** check actual attendance (kids in seats) versus your estimated enrollment
 1. Use Fall 1 Census day information for your LCFF updates for 1st Interim
- b. **COMPARE:** compare/analyze current year (CY) actual attendance info versus the budgeted estimate of enrollment/attendance
- c. **ADJUST:** report information to administration
 1. Adjust budget to reflect revised ADA estimates
 2. Adjust staffing to meet number of students, if needed

2. CALPADS (Fall 1 Certification Deadline due 12/13/2024)

CALPADS Fall 1 CERTIFICATION: Do you know?

- a. The deadline? See information from SCOE IT's Information Systems Support Coordinator
- b. The importance of the information? Supplemental & concentration grant funding and 15% increase
- c. The need for accuracy?

3. 1st Interim Preparation

- a. Attend Interim Workshop: October 24, 2024
Pull out that manual! Look at the section on preparation and make sure you have completed the checklist!
- b. Your final Board Approved 1st Interim is due to SCOE no later than December 15, 2024 (by statute!)
- c. Recalculate ADA projections based on current year's Fall 1 Census day counts
- d. Recalculate LCFF revenue using revised ADA projections
- e. Update unduplicated pupil count percentage based on current year Fall 1 Census day counts
- f. Adjust the current year's budgeted revenues and expenditures with new programs and other known modifications
 1. These adjustments should be happening as they arise. A budget is NOT a static document

4. Stimulus Funding Reporting (due by 10/11/2024 and 10/24/2024*)

- a. Report expenditures from 7/1/2024 to 9/30/2024 for the following programs: ESSER III, HCY II, ELOG Resources 3218 and 3219 and ESSER III Liquidation through 9/30/2024
- b. Final Reporting deadline is 10/24/2024 for ELOG: Resources 7425 and 7426. Report expenditures 3/13/2020 to 9/30/2024

5. Federal Cash/Interest Reporting

- a. Federal cash reporting window is October 10th through October 31st

6. UPK Planning & Implementation Grant Expenditure Report (due by 11/30/2024)

- a. Expenditure reports for the reporting period of May 1, 2024 to October 31, 2024

7. W-2, 1099s and 2024 Affordable Care Act (ACA) Reporting

- a. Attend December 6, 2024 Frontline ERP (SCOE IT & Business) Workshop on 1099s
- b. Attend December 13, 2024 Frontline ERP (SCOE IT & Business) Workshop on W-2 Reporting
- c. Attend December 18, 2024 Frontline ERP 2024 ACA Workshop

8. Audit**

Work with your auditors to complete the Management Discussion and Analysis sections for your audit

- a. Review the draft version of your audit and communicate corrections to auditor prior to finalization

**Final version due to State Controller's Office and SCOE by December 15, 2024

9. Report Mental Health Expenditures (Resource 3227)

- a. Report 4 for 2023-24 due 30 days after the reporting period – expenditure period: July 1, 2024 to September 30, 2024

10. In-Person Final Expenditures Report:

- a. In-Person Instruction (Resource 7422) reports due December 1, 2024. Any LEA that does not submit the expenditure report shall forfeit all funds apportioned. LEAs can fulfill this requirement by filling out the [In-Person Instruction Grants Final Expenditure Report](#) and submitting it to InPersonGrants@cde.ca.gov by December 1st.

3rd Quarter 2024-25 (January – March)

1. **Principal Apportionment Data Collection: Attendance and Prop 28**
 - a. P-1 reporting is due to SCOE (and CDE) in early January
 - b. Prior year corrections to ADA or CALPADS are due to SCOE mid-February
 - c. Complete Annual Certification for Prop 28: Arts and Music in Schools for 2024-25
2. **CALPADS**
 - a. CALPADS Fall 2 trainings begin
 - b. Know when the current year Fall 2 certification deadline is!
3. **GL Cleanup**
 - a. January is the month to get the GL Clean for 2nd interim and solve mid-year clearing account issues
 - Open Lab at SCOE with external fiscal team January 22, 2024 9:00 to 11:00 a.m.
4. **2nd Interim Preparation**
 - a. Review Interim Manual & the section on Preparation. Complete the checklist!
*****Your final Board Approved 2nd Interim is due to SCOE no later than March 15th**
 - b. Recalculate ADA projections based on current year's Fall 1 Census day counts and P-1 attendance reporting
 - c. Recalculate LCFF revenue using revised ADA projections
 - d. Update unduplicated pupil count percentage based on current year Fall 1 Census day counts
 - e. Adjust the current year's budgeted revenues and expenditures with new programs and known modifications
 - f. These adjustments should be happening as they arise. A budget is NOT a static document!
 - g. 2nd Interim LCFF Calculator provides an estimate of FY's 2024-25 and a projection of FY's 2025-26 and 2026-27. Supplemental & Concentration Grant funding
 - Review expenditures! Are actions occurring? Is carryover expected at year-end?*****Share that estimate with your Superintendent and Educational Services Staff for LCAP development**
5. **Stimulus Funding Reporting (due by 1/15/2024*)**
 - b. Report expenditure corrections up to 9/30/2024 for ESSER III, ELOG Resources 3218 and 3219, HCY II
 - c. Liquidation through 9/30/2024 (ESSER II only)
6. **Stimulus Funding Annual Reporting Year 4 (Due Early 2025, date: TBD)**
 - a. Year 4 Annual Report for expenditures from 7/1/2023 to 6/30/2024 for the following programs: ESSER II, and III, GEER, and ELOG Resources 3216, 3217, 3218, and 3219
7. **Federal Cash/Interest Reporting**
 - a. Federal cash reporting window is January 10th through January 31st
8. **W-2 and 1099s**
 - a. Apply the information you received in December workshops to complete
 - b. For 2024, these are both due to SCOE in January 2025 (date TBD)
9. **Audit**
 - a. Audits were received from Auditors in December
 - b. By January 31st, your audit must be presented to your Board. Certification is due to SCOE by

February 15th

- c. In February, all findings and corrective actions must be presented and reviewed by the Board
- d. Certification of corrective actions is due to SCOE by March 15th

10. LCAP

- a. **Midyear Update:** Must present an update on implementation of the current-year LCAP on or before February 28 at a regularly scheduled governing board meeting that includes:
 - All available midyear outcome data
 - All available midyear expenditure and implementation data
- b. Think about: What can be done to integrate business and instruction more effectively?
- c. Are your student achievement goals being met?
- d. Are you spending your Supplemental/Concentration Grant money according to your goals?
 - Will there be carryover at year-end?
- e. Are you coding your LCAP expenditures in a way that is easy to complete the annual update?
- f. Attend LCAP trainings and meetings (provided by SCOE – Date TBD)
- g. Share estimated Supplemental/Concentration Grant funding with your Superintendent and Educational Services team
- h. Begin process of resource allocation for 2025-26

11. CARS

- a. Consolidated Application and Reporting System - Federal Title I, II, III, IV funding
- b. Winter data collections open in January and must be certified by February 28, 2025*

12. Budget Development begins in March!

- a. Attend Position Control Workshop - March 13, 2025 9:00 – 12: 00 p.m. [Register Here](#)
- b. Attend Budget Development Workshop – March 27, 2025 9:00 – 11: 00 a.m. [Register Here](#)

13. Report Mental Health Expenditure Report Resource 3227

- a. Report 5 for 2023-24 due 30 days after the reporting period - expenditure period: October 1, 2024 to December 31, 2024

4th Quarter 2024-25 (April – June)

- 1. Attendance**
 - a. P-2 reporting is due to SCOE (and CDE) in mid-April
 - b. Charter location revisions submitted in P-1 file due April 15, 2025
 - c. P-Annual reporting is due to SCOE (and CDE) in mid-June
 - d. Prior Year (PY) corrections to ADA or CALPADS are due to SCOE in mid-June

- 2. CALPADS**
 - a. CALPADS End of Year (EOY) 1-3 CERTIFICATION - Do you know the deadline? See information from Information System Support Coordinator, SCOE IT!

- 3. Stimulus Funding Reporting (due by 4/15/2025*)**
 - a. Report expenditure corrections up to 9/30/2024 for ESSER III, ELOG Resources 3218 and 3219, HCY II

- 4. Federal Cash/Interest Reporting**
 - a. Federal cash reporting window is April 10th through April 30th

- 5. UPK Planning & Implementation Grant Expenditure Report (due by 5/31/2025)**
 - a. Expenditure reports for the reporting period of November 1, 2024 to April 31, 2025

- 6. LCAP**
 - a. Update and complete Annual Update Section
 - b. Begin process of resource allocation for 2025-26

- 7. Public Hearing Notice for LCAP and Budget**
 - a. Form for newspaper request due to SCOE NO later than 17 days before Public Hearing

- 8. Budget Development**
 - a. Create Budget in correlation with the LCAP Development
 - b. Your final Board Approved Adopted Budget is due to SCOE no later than June 30th (by statute!)
 - c. Attend Next Fiscal Year Workshop - May 14, 2025

- 9. Year-End Closing Begins**
 - a. Attend HR/Payroll Year End Workshop – date TBD
 - b. Attend Year End Close Workshop - June 4, 2025
 - c. Attend AP and AR Year End Setup Workshops - June 13, 2025
 - d. Attend Unaudited Actuals workshop - July 31, 2025

- 10. CARS**
 - a. Consolidated Application and Reporting System- Federal Title I, II, III, IV funding Spring data collection opens in May and must be certified by June 30th

11. Charter

- a. Annual Information Survey due in May 2025
- b. PENSEC reporting (for New or Significantly Expanding Charters) due July 31, 2025

12. Audit

- a. Work with your auditors to schedule site visits

13. Prop 28: Arts and Music in Schools

- a. Annual Report due July 31st for 2024-25. The annual report must be board approved and posted to the LEA's website.

Acronyms—School Finance and Management Conference, SSC

AB	Assembly Bill
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADR	Alternative Dispute Resolution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
ARC	Annual Required Contribution
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
BCLAD	Bilingual, Cross cultural, Language, and Academic Development
B TSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBEDS	California Basic Educational Data System
CCC	California Community Colleges
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association
CCSS	Common Core State Standards
CDE	California Department of Education
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CFRA	California Family Rights Act
CFT	California Federation of Teachers
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CR	Continuing Resolution
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
CSFG	Charter School Facility Grant
CSFGP	Charter School Facility Grant Program

CSIS California School Information Services (FCMAT Division)
 CTA California Teachers Association
 CTC Commission on Teacher Credentialing
 CTE Career Technical Education
 CTEIG Career Technical Education Incentive Grant
 DAC District Advisory Committee
 DAIT District Assistance and Intervention Team
 DGS Department of General Services
 DIR Department of Industrial Relations
 DIS Designated Instruction and Services
 DMP Deferred Maintenance Program
 DOF Department of Finance
 DOJ Department of Justice
 DOL Department of Labor
 DSA Division of the State Architect
 DSS Department of Social Services
 EAAP Education Audit Appeals Panel
 E.C. Education Code
 ECAA Energy Conservation Assistance Act
 ECE Early Childhood Education
 ED U.S. Department of Education
 EDGAR Education Department General Administrative Regulation
 EEOC Equal Employment Opportunity Commission
 EERA Educational Employment Relations Act
 EL English Learner
 ELA English Language Arts
 ELAC English Language Advisory Committee
 ELOP Expanded Learning Opportunities Program
 ELPAC English Language Proficiency Assessment for California
 EPA Education Protection Account
 ERAF Education Revenue Augmentation Fund
 ERMHS Educationally Related Mental Health Services
 ERP Economic Recovery Payment or Emergency Repair Program
 ERT Economic Recovery Target
 ESEA Elementary and Secondary Education Act
 ESSA Every Student Succeeds Act
 FAPE Free and Appropriate Public Education
 FCMAT Fiscal Crisis & Management Assistance Team
 FLSA Fair Labor Standards Act
 FMLA Family and Medical Leave Act
 FPM Federal Program Monitoring
 FRPM Free or Reduced-Price Meals
 FTE Full-Time Equivalent
 FY Fiscal Year
 GAAP Generally Accepted Accounting Principles
 GASB Governmental Accounting Standards Board
 GDP Gross Domestic Product
 GSA Grade Span Adjustment
 GO General Obligation (Bond)

HRA..... Health Reimbursement Arrangement
 HSA..... Health Savings Account
 HTH.....Home-to-School-Transportation
 IDEA..... Individuals with Disabilities Education Act
 IEP.....Individualized Education Program
 IHSS.....In-Home Support Services
 II/USP Immediate Intervention/Underperforming Schools Program
 ISP..... Identified Student Percentage
 JLBC..... Joint Legislative Budget Committee
 JPA..... Joint Powers Agreement or Joint Powers Authority
 LAIF..... Local Agency Investment Fund
 LAO..... Legislative Analyst’s Office
 LCAP Local Control and Accountability Plan
 LCFF Local Control Funding Formula
 LCI..... Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
 LEA..... Local Educational Agency
 LEP..... Limited English Proficient
 LPP..... Lease Purchase Program
 LRE..... Least Restrictive Environment
 MAA Medi-Cal Administrative Activities
 MBGMandate Block Grant
 MEP Migrant Education Program
 MOE..... Maintenance of Effort
 MOU Memorandum of Understanding
 MPP Minimum Proportionality Percentage
 MSA..... Minimum State Aid
 MTSS.....Multi-Tiered Systems of Support
 MYP Multi Year Projection
 NAEP..... National Assessment of Educational Progress
 NCES..... National Center for Education Statistics
 NPS/A Nonpublic School/Agency
 NSLP National School Lunch Program
 NSS..... Necessary Small School or Necessary Small SELPA
 OAL..... Office of Administrative Law
 OMB..... Office of Management and Budget
 OPEB..... Other Postemployment Benefits
 OPSC..... Office of Public School Construction
 P-1.....First Principal (Apportionment)
 P-2.....Second Principal (Apportionment)
 PAR..... Peer Assistance and Review
 PCA..... Project Cost Account
 PEPRA..... Public Employees’ Pension Reform Act
 PERB Public Employment Relations Board
 PDLPregnancy Disability Leave
 PFL..... Paid Family Leave
 PI.....Program Improvement
 PIT.....Personal Income Tax
 PKS..... Particular Kinds of Services

PMIA..... Pooled Money Investment Account
 PMIB..... Pooled Money Investment Board
 PPIC..... Public Policy Institute of California
 PRSP..... Pension Rate Stabilization Plan
 Pre-K.....Prekindergarten
 PSAA..... Public Schools Accountability Act
 PTA.....Parent Teachers Association
 QRIS..... Quality Rating and Improvement Systems
 RDA..... Redevelopment Agency
 REU..... Reserve for Economic Uncertainties
 RFA..... Request for Application
 RMR..... Regional Market Rate
 ROC/P..... Regional Occupational Center/Program
 RRMA.....Routine Restricted Maintenance Account
 RSP..... Resource Specialist Program
 RTI.....Response to Intervention
 S/C..... Supplemental and Concentration Grant
 SAB..... State Allocation Board
 SACS.....Standardized Account Code Structure
 SAIT..... School Assistance and Intervention Team
 SALT..... State and Local Taxes
 SARB..... School Attendance Review Board (County office level)
 SART..... School Attendance Review Team (School site level)
 SARC..... School Accountability Report Card
 SB..... Senate Bill
 SBAC..... Smarter Balanced Assessment Consortium
 SBE..... State Board of Education
 SCA..... Senate Constitutional Amendment
 SCE..... State Compensatory Education
 SCO..... State Controller’s Office
 SCOTUS..... Supreme Court of the United States
 SCR..... Senate Constitutional Resolution
 SDC..... Special Day Class
 SEA..... State Education Agency
 SED..... Severely Emotionally Disturbed
 SEIU..... Service Employees International Union
 SELPA..... Special Education Local Plan Area
 SERAF..... Supplemental Educational Revenue Augmentation Fund
 SES..... Supplemental Educational Services
 SFA..... School Food Authority
 SFID..... School Facility Improvement District
 SFP..... School Facility Program
 SIG..... School Improvement Grant
 SMAA..... School-Based Medi-Cal Administrative Activities
 SNP..... School Nutrition Program
 SPI..... State Superintendent of Public Instruction

SPSA Single Plan for Student Achievement
SRR Standard Reimbursement Rate
SSI/SSP. Supplement Security Income/State Supplementary Payment
SST..... Student Study Team; also, Student Success Team
STEM. Science, Technology, Engineering, and Mathematics
STR Statewide Target Rate
TANF..... Temporary Assistance for Needy Families
TAS Targeted Assistance School
TK. Transitional Kindergarten
TRANS..... Tax and Revenue Anticipation Notes
UCP Uniform Complaint Procedure
UPK..... Universal PreKindergarten
UP Unduplicated Pupil
UPP Unduplicated Pupil Percentage