

SCOE BIZ

Business Services Bulletin No. 22-17



5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 ■ www.scoe.org

March 24, 2022

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: March 2022 Edition

P-2 Attendance and Class Size Reporting

Class Size Penalty information is only reported at P-2. Instructions will follow, prior to the April 15, 2022 deadline, for submission to SCOE. On **April 1st from 10:00 to 11:00am** SCOE will be hosting a refresher/update on P-2 reporting. Here is the [link](#) to join the training.

SACS Web- based Financial Reporting Release and Training Dates

The new Standardized Account Code Structure (SACS) web-based financial reporting system will be released on or about April 5, 2022. This new system is not changing the account code structure or the flow and approval of budget, interim, and unaudited actual data and reports. Rather, it is an update of the platform from desktop to web-based application.

Once the system is live, SCOE will be setting up users. All users should be attending a virtual workshop available through county offices throughout the state. Sonoma COE is not hosting a CDE training. However, we will be offering support to LEAs once the system is live. Here is a [flyer](#) with workshop dates. Once registration is available, I will forward the information to all CBOs. In addition, we ask each school district CBO to complete and return the [User Security/Role Assignment Request form](#) for SCOE to set up users once the system is live. The set up process is similar to PADC where SCOE will setup School District Administrators and School Districts will set up Charter School Administrators and other users.

Classified School Employee Summer Assistance Program Year 4 (2022-23)

The Classified School Employee Summer Assistance Program (CSESAP) provides up to a dollar for dollar match on amounts withheld from a participating local educational agency's (LEA's) classified school employees' monthly paychecks during the 2022-23 school year. The classified employees' pay withheld and the state match funds will be paid by LEAs to the LEA's eligible employees in the summer months following the 2022-23 school year.

School districts and county offices of education that elect to participate were required to notify their classified school employees by January 1, 2022, and **the California Department of Education (CDE) by April 1, 2022.** More information can be found on the CDE webpage at <https://www.cde.ca.gov/fg/aa/ca/csesap.asp>. A summary of key dates and requirements that LEAs need to be aware of in implementing the program if the LEA decides to participate in FY23 can be found [here](#).

Stimulus Funding Reporting

The current reporting cycle for Stimulus Funding opened on Tuesday, March 22nd and will close April 15th at 11:59pm. This reporting cycle reflects expenditures incurred from January 1, 2022 to March 31, 2022 on the following funds:

- ✚ ESSER I, Resource 3210
- ✚ GEER I, Resource 3215
- ✚ ESSER II, Resource 3212
- ✚ ESSER III, Resources 3213 and 3214

Additionally, LEAs will report expenditures from March 13, 2020 to March 31, 2022 for Expanded Learning Opportunities Grant dollar and American Rescue Plan- Homeless Children and Youth (ARP-HCY), which are the following funds:

- ✚ ESSER II, Resource 3216
- ✚ GEER II, Resource 3217
- ✚ ESSER III, Resource 3218 and 3219
- ✚ ARP-HCY, Resource 5634

See [attached](#) email from Ed Relief Funds for full reporting instructions and helpful resource links.

ESSER and GEER Annual Reporting (Reminder)

Every local education agency (LEA) who received Elementary and Secondary School Emergency Relief (ESSER) I, ESSER II, ESSER III, and/or Governor's Emergency Education Relief (GEER) I funding will be required to report to the CDE for the Annual Report. **The reporting time period that will be covered will be from October 1, 2020 through June 30, 2021. The Annual Reporting will begin in April 2022.** It's recommended LEAs start gathering data now to ensure the reporting requirement is met. Here is a [list](#) of the data LEAs will need to report.

ESSER III: Linking Plans (Reminder)

CDE has also developed a new opportunity for LEAs to provide links to their latest Safe Return to In Person Instruction Plan and ESSER III Expenditure Plan. To report their links, LEAs can log into the CDE CARES Act Reporting Portal and select the ESSER III Plans report. This portal will remain continuously open so that links can be updated, as needed. [Attached](#) are screenshots from the CDE on how to input the link.

Here is the link: [CDE CARES Act Reporting Portal](#)

Administrator-to-Teacher Ratio

The district's ratio of administrative employees to teachers as governed by *Education Code* Section 41402 will be reviewed as part of the district's annual audit required by *Education Code* Section 41020. To prepare for the annual audit, school districts must compile the information identified on the worksheet as of a date selected by the school district. It is not mandatory that the worksheet be utilized as long as the district is capable of providing the auditor with the data required by *Education Code* sections 41403 and 41404 (i.e. the data requested on the worksheet). Additionally, *Education Code* 41402 gives the maximum ratios

and the exemption for minimums. The data or completed worksheet should be maintained in district files. The worksheet need not be submitted to the California Department of Education. More information and the optional worksheet can be found at <https://www.cde.ca.gov/fg/aa/ca/atr.asp>

Title I, Parts A and D Reduction to Final Fiscal Year 2020-21 Allocation

In May 2021, CDE calculated and published FY 2020-21 Title I allocations for LEAs based on the full grant amount awarded by the U.S. Department of Education plus \$88.2 million in carryover funding. Unfortunately, the budgeted carryover amount was established in error and therefore, not available for allocation to LEAs. As a result, all LEA allocations for FY 2020-21 Title I, Part A and D have been adjusted to reflect the total funding available. The revised final FY 2020-21 allocations can be found [here](#). [Here](#) is the CDE's letter explaining the reduction..

As a result of the error LEAs will need to consider the following impacts:

Recovery of Funds

- If an LEA has received FY2020-21 Title I apportionment in an amount that exceeds the reduced allocation, the overpaid amount must be recovered by the CDE. The CDE's recovery of overpaid Title I funds will be recorded as an abatement to revenue in Resource 3010, object 8290.

Maintenance of Effort Impacts

- Consider the impact of the federal MOE calculation if state and/or local funds are used to mitigate the impact of reduced Title I funding.

Review and Update CARS reporting

- Revised Title I, Part A allocation were corrected March 16, 2022 in the Winter Release. The following forms have been reopened in CARS for LEAs to review and resubmit **by April 8, 2022:**
 - **2020-21 Winter Releases in January 2021:**
 - 2020-21: Title I, Part A Nonprofit Private School Equitable Services Reservation
 - 2020-21: Title I, Part A LEA Allocation and Reservations
 - 2020-21: Title I, Part A School Allocations
 - **2021-22 Winter Release in January 2022:**
 - 2020-21 Title I, Part A LEA Carryover
 - 2021-22 Title I, Part A School Allocations form
 - **2020-21 Winter Release in January of 2021:**
 - 2020-21 Federal Transferability
 - 2020-21 Title I, Part D Subpart 2 LEA Allocations and Reservations
 - 2020-21 Title II, Part A LEA Allocations
 - 2020-21 Title III English Learner Allocations and Reservations
 - 2020-21 Title III Immigrant Learner Allocations and Reservations
 - 2020-21 Title IV, Part A LEA Allocations
 - **2021-22 Winter Release in January 2022:**
 - 2020-21 Title IV, Part A LEA Use of Funds and Carryover

Reserve Cap trigger for Fiscal Year 2022-23

The Governor's January FY23 Budget proposal includes deposits into the education rainy day fund for 2020-21 through 2022-23 since all four conditions of Proposition 2 would be met. The proposed deposits would trigger the cap on district reserves for the 2022-23 fiscal year. **This means districts affected by the reserve cap should be planning now.** Basic aid and districts with fewer than 2,501 ADA are exempt from the reserve cap. Here is a [letter](#) released from CDE on March 17, 2022 regarding the reserve cap requirements for fiscal year 2022-23.

[Here](#) is a presentation from August 2021 from the Advisor team on options for districts over their cap amount.

Federal Cash Management Data Collection (CMDC)

The data collection window for the Federal Cash Management Data Collection (CMDC) System will open April 10th and be open until April 30th. You may report your data at any time during this period. **LEAs must submit cash balance data by April 30th**, for the following programs in order to receive funds in the next apportionment for those programs (if you are a Title III Consortium LEA, your cash apportionments flow based on the total combined reporting for all Consortium LEAs):

- Title I, Part A;
- Title I, Part D;
- Title II, Part A;
- Title III, Immigrant;
- Title III, LEP
- Title IV

Note: The cash balance is to be reported regardless of the fiscal year from which the funds originated. CMDC information, including instructions, future reporting dates, FAQs, and Login can be found at the CDE Web site <http://www.cde.ca.gov/fg/aa/cm/>.

Federal Quarterly Interest Reporting

CDE federal program grantees are required to report and remit interest to the CDE at least quarterly. Although grantees are allowed to keep interest amounts up to \$500 per year for administrative purposes, the \$500 is in total for all federal programs, not for each federal program. When reporting and remitting federal interest to the CDE, grantees should specify the time period of interest earning and the federal program resource codes. Interest on federal cash balances should be sent to the CDE at the following address:

California Department of Education
P.O. Box 515006
Sacramento, CA 95851
Attention: Cashier's Office

If no\$ to Remit: Email
cashmanagement@cde.ca.gov

The CDE requests LEAs submit documentation regarding the calculations and the interest rate used. Documentation (once available) for the **current quarter's rate can** be found at https://sonomacounty.ca.gov/_templates_portal/Service.aspx?id=2147528173. A complete list of federally reimbursable programs that should be EXCLUDED from your interest calculations can be found at <https://www.cde.ca.gov/fg/ac/co/reimbursableprograms.asp> A good report to use for documenting your calculations is the Fiscal24 Resource Cash daily balances. You will

need to enter the reporting period (quarter dates), interest rate for the quarter, and specific federal resources you would like to include in the calculation. **Title I, II, III, IV, ELOG (resources 3216, 3217, 3218 and 3219 only), GEER and ESSER I, II, and III would need to be included, but you may have other non-reimbursable programs.**

Professional Development Opportunities hosted by SCOE Business Services (flyer attached)

Please register directly with CASBO <https://www.casbo.org/learn-grow/casbo-online/>

- Payroll Concepts, April 1, 2022
- SACS Basic Concepts, April 20, 2022
- School Facilities & the CBO: Best Practices in Planning for a Bond Measure, April 21, 2022
- Payroll Concepts, April 22, 2022
- SACS Advanced Concepts, April 29, 2022

LCAP development for FY 2022-23

SCOE's Fiscal and ESS team will be hosting LCAP development drop-in working sessions and training opportunities in April. The drop-in working sessions will be an opportunity for LEAs to ask questions and receive support from both the CI Directors and Fiscal Advisors. **Mark your calendars now! The drop-in sessions are April 18th 9:00 to 11:00am and April 25th 3:00 to 5:00pm via zoom.** Additionally, the fiscal team will be providing a mini-training on **April 5th from 3:00 to 5:00pm** on the new action tables and the carryover calculation.

Workshop Opportunities through WestEd

The WestEd is offering virtual consultation and learning sessions on Strategic Use of One-Time State and Federal Resources. Please see the [attached](#) email for learning sessions available in April and registration links.

Fiscal Report by School Service of California

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

- SAB Adopts Adjustments to the School Facility Program Grants and Developer Fees
- A Robust Economy Isn't Always a Good Thing

Reminder:

Please submit [SCOE Biz 22-13: Auditor Selection](#) **by April 1st** to slampenfled@scoe.org

Dates to Remember:

3/31/2022	Escape Budget Development Workshop Click here to register
4/01/2022	2021-22 Auditor Contracts & Selection due to SCOE (email to slampenfled@scoe.org)
4/01/2022	Mini-Training: P-2 Attendance Reporting Zoom Link
4/05/2022	Mini-Training LCAP Action Tables 3:00 – 5:00pm Zoom Link
4/13/2022	Escape HR/Payroll Annual Review Workshop Click here to register
4/15/2022	CBO Breakfast Roundtable RSVP
4/15/2022	P-2 Attendance due to SCOE
4/15/2022	Certification of Corrective Action due to SCOE (send to fiscal advisor)
4/18/2022	LCAP Drop-In Session 9:00 – 11:00am Zoom Link
4/25/2022	LCAP Drop-In Session 3:00 – 5:00pm Zoom Link
4/28/2022	April DBUG

NOTE:

- Want to add something to a DBUG Agenda? Want a topic added to SCOE Biz? Contact DBUG Chair Christina Menicucci
- Documents presented at DBUG 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.

VIRTUAL WORKSHOPS

Save the Date!

The California Department of Education (CDE) is pleased to announce the new SACS Web System. COEs across the state will provide half-day workshops on the new SACS Web System on the following dates below.

April 8, 2022 (am) San Mateo

April 11, 2022 (am) Santa Cruz*

April 12, 2022 (am) Marin

April 13, 2022 (am) San Bernardino*

April 13 (pm) Mendocino

April 14 (am) Glenn

April 14 (pm) San Joaquin*

April 15 (am) Santa Clara

April 18 (am) San Diego

April 19 (pm) Merced

April 21 (am) Santa Barbara

April 22 (pm) El Dorado

April 25 (am) Yolo

April 25 (pm) LACOE

April 26 (am) Riverside

April 26 (pm) San Luis Obispo*

** = this location is offering a hybrid or in person training*

End-User Training for the SACS Web System

For school districts, county offices and charter schools



*COE staff will offer these workshops at **no cost** to participants.*

Training materials to be provided by CDE.

Registration is required.

SACS Web System training

This virtual workshop offers users a comprehensive module-based training broken out into the following concept areas:

Introduction to SACS Web, Setting up User Accounts, Importing data, User Interface, Forms, Technical Review Checks and Submissions.

The focus of this training is to prepare users how to use the new software. Hands-on activities will engage users in the most common steps taken in the system to move a dataset through the workflow to completion.

Registration is required directly with the county office hosting the training. Flyers for each location including links to register will be available soon on CDE, FCMAT and the host county offices' websites.



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

March 15, 2022

Dear County and District Chief Business Officials and Charter School Administrators:

**Transition to the Standardized Account Code Web-based Structure
Financial Reporting System**

The California Department of Education (CDE) is announcing the upcoming release of the new Standardized Account Code Structure (SACS) web-based financial reporting system (Web System), designed to replace the existing SACS desktop software, beginning with 2022–23 budget period reporting. The SACS Web System is managed by the School Fiscal Services Division (SFSD) of the CDE.

The SACS Web System will be used by local educational agencies (LEAs) to prepare and submit a series of required financial reports and data for the budget, interim and unaudited actuals reporting periods for 2022–23 and after, in both the SACS and Charter School Alternative Form formats, as applicable. Data and reports collected through the SACS Web System are used to demonstrate LEA compliance with the state-adopted Criteria and Standards for fiscal solvency, compliance with federal maintenance of effort requirements, and calculate LEA indirect cost rates used to recover indirect costs from state and federal programs. For purposes of the SACS Web System, LEAs include county offices of education (COE), school districts, charter schools, and joint powers agencies (JPAs).

The new SACS Web System **is not** altering the account code structure or the flow and approval of budget, interim, and unaudited actual data and reports. Rather, it is an upgrade of the technology platform used by LEAs to prepare and report financial data. Additionally, the release of the SACS Web System **will not** require charter schools to use the SACS format or submit financial reports that are not required by law. Charter schools that prepare financial reports using the Charter School Alternative Form may continue to do so, but reporting using the Charter School Alternative Form for the 2022–23 unaudited actuals reporting period will be done through the SACS Web System. The Alternative Form will be available in the system when 2022–23 unaudited actuals reporting functionality is released around late June, 2023.

It is important to note that the 2021–22 unaudited actuals period reporting will be done using the existing SACS2022ALL desktop software and the Excel-based 2021–22 Charter School Alternative Form. Both platforms will be available to LEA users around late June, 2022.

SACS Web System Access

The SACS Web System requires individual user access accomplished through the establishments of a user account within the system. Any user that will be responsible for creating, editing, reviewing, approving and/or submitting data will have a reporting entity and one or more user roles assigned to them. In general, each reporting entity requires a SACS Web Administrator and User Manager in order to perform administrative and user management activities.

The initial establishment of a user with the Administrator and User Management roles is performed by an oversight entity, as follows:

- CDE will establish one user with the Administrator and User Management roles for each COE;
- Each COE will establish, at minimum, one user with the Administrator and User Management roles for each school district, COE-authorized charter school, and JPA within the county;
- Each school district will establish, at minimum, one user with the Administrator and User Management roles for each school district-authorized charter school, if applicable.

Last fall, COEs received an overview of the SACS Web System, including user management functionality and were given information to begin developing procedures for managing and assigning SACS Web System users.

Financial Data Reporting in the New System

The 2022–23 budget period reporting functionality will be available in the SACS Web System on or about **April 5, 2022**. The CDE will provide additional training through the use of webinars and training videos in March and April. Resources such as the User Guide are being finalized and will be announced as they become available.

Next Steps

School districts, charter schools and JPAs should follow the procedures set up by their COEs to determine the SACS Web System Administrator and User Manager, who can then set up additional users in the system for each LEA. The CDE recommends that LEAs be prepared with their list of system users, including the associated LEA(s) and user role(s) to be assigned to each user, when the system goes live on or about April 5, 2022. User accounts cannot be set up in advance of the system go-live date.

March 15, 2022

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The CDE will provide additional updates and information via email communications in the coming weeks.

Thank you for your patience and cooperation as we transition to the new SACS Web System. The CDE is available to provide support and technical assistance to all LEAs through this transition. If you have any questions, please email sacsweb@cde.ca.gov.

Sincerely,

/s/

Christine Davis, Administrator
Financial Accountability and Information Services

CD
2022-02119

Instructions:

School Districts: CBOs submit completed form to SCOE. Charter Schools: Submit to Sponsoring District.



5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 | scoe.org

SACS Software User Security/Role Assignment Request

Name: _____ Email: _____

LEA: _____

Assign the following roles (descriptions on next page) check all that apply:

Edit Draft Dataset

Edit Dataset

Oversight

Dataset Approval

Certify/Promote to CDE

User management

Administration

Requested by: _____ Date: _____

Approved by: _____ Date: _____

User Roles

1	Edit Draft Dataset	Basic dataset editing abilities in draft area
2	Edit Dataset	Basic dataset editing abilities in draft; can request to promote dataset draft to submission dataset
3	Dataset Approval	Ability to promote a submission to reviewing agency
4	Oversight	Review or edit a submission for which the entity has oversight responsibilities; validates the fiscal solvency status
5	Certify/Promote to CDE	Staff allowed to submit (UA) data and certify it; Formerly eTransfer access users; can only be assigned by CDE
6	User Management	Manages user accounts at the associated entities
7	Administration	Superuser for associated entities

Examples of User Role Assignments:

School District/Charter School CBO: 1, 2, 3, 6, and 7

Director of Finance: 1, 2, and 3

Accountant: 1 and 2

Stimulus Funding 2022 Spring Quarterly Reporting Opens 3/22/22

EDReliefFunds <EDReliefFunds@cde.ca.gov>
To: Sarah Lampenfeld <slampenfeld@scoe.org>

Thu, Mar 17, 2022 at 8:26 AM

You are receiving this message because you are subscribed to the CDE ED Relief Funds listserv.

March 17, 2022

This letter is to inform you that the next reporting cycle for Stimulus Funding will be available beginning Tuesday, March 22, 2022 and will close April 15, 2022, at 11:59 p.m. The Reporting Portal is available at <https://www.cde.ca.gov/fg/cr/#reporting>. Please use the same password as previous reporting and assurances.

This reporting cycle requires local educational agencies to report on the following funds:

Coronavirus Aid, Relief, and Economic Security (CARES) Act

- Elementary and Secondary School Relief (ESSER) I, Resource Code 3210: Reporting Period January 1, 2022 – March 31, 2022
- Governor's Emergency Education Relief (GEER) I, Resource Code 3215: Reporting Period January 1, 2022 – March 31, 2022

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)

- ESSER II, Resource Code 3212: Reporting Period January 1, 2022 – March 31, 2022

American Rescue Plan (ARP) Act

- ESSER III, Resource Code 3213: Reporting Period January 1, 2022 – March 31, 2022
- ESSER III, Resource Code 3214: Reporting Period January 1, 2022 – March 31, 2022

Newly Required Reports

Expanded Learning Opportunities Grant (ELO-G)

For all ELO-G questions, please email ELOGrants@cde.ca.gov

- ESSER II State Education Agency (SEA) Reserve, Resource Code 3216: Reporting Period March 13, 2020 – March 31, 2022
- GEER II, Resource Code 3217: Reporting Period March 13, 2020 – March 31, 2022
- ESSER III SEA Reserve – Emergency Needs, Resource Code 3218: Reporting Period March 13, 2020 – March 31, 2022
- ESSER III SEA Reserve – Learning Loss, Resource Code 3219: Reporting Period March 13, 2020 – March 31, 2022

ARP Homeless Children and Youth (HCY) II

For all ARP-HCY questions, please email HomelessEd@cde.ca.gov

- Resource Code 5634: Reporting Period March 13, 2020 – March 31, 2022
 - LEAs are expected to receive ARP-HCY II funds in late April 2022

ESSER III Plan Links Report (only required of LEAs receiving ESSER III funds)

- Please provide the LEA's links to their most recently published version of the ESSER III Expenditure Plan and Safe Return to In-Person Instruction Plan

Please visit the Stimulus Funds Quarterly Reporting Help Page, located at: <https://www.cde.ca.gov/fg/cr/reportinghelp.asp>, prior to beginning the reporting process. This Help Page explains each section of the quarterly report, provides guidance and detailed instructions on how to complete the report, and information on various categories in the report.

Should you have any questions about reporting or other federal stimulus questions, please send those via email to EDReliefFunds@cde.ca.gov. Please reach out to ELOGrants@cde.ca.gov for questions regarding ELO-G reporting, and to HomelessEd@cde.ca.gov for questions regarding ARP-HCY II reporting.

Sincerely,

The CDE Federal Stimulus Team

Join the CDE ED Relief Funds listserv by sending a blank email message to join-edrelieffunds@mlist.cde.ca.gov.

Upcoming Annual Reporting Requirements

EDReliefFunds <EDReliefFunds@cde.ca.gov>
To: Sarah Lampenfeld <slampenfeld@scoe.org>

Wed, Feb 2, 2022 at 3:13 PM

You are receiving this message because you are subscribed to the CDE ED Relief Funds listserv.

February 2, 2022

The California Department of Education (CDE) is reaching out to you to provide an update regarding the required Annual Reporting for the U.S. Department of Education.

Every local education agency (LEA) who received Elementary and Secondary School Emergency Relief (ESSER) I, ESSER II, ESSER III, and/or Governor's Emergency Education Relief (GEER) I funding will be required to report to the CDE for the Annual Report. **The reporting time period that will be covered will be from October 1, 2020, through June 30, 2021.** The Annual Reporting will begin in April 2022.

ESSER I, II, and III Annual Reporting

LEAs will be required to report expenditures for ALL ESSER funding sources by the following categories in this reporting period:

- Addressing Physical Health and Safety
- Meeting Students' Academic, Social, Emotional, and Other Needs (Excluding Mental Health Supports)
- Mental Health Supports for Students and Staff
- Operational Continuity and Other Allowed Uses

Under each of the ESSER categories above, LEAs will be required to report the **total amount expended** for:

- Personnel Services – Salaries
- Personnel Services – Benefits
- Purchased Professional and Technical Services
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Debt Service and Miscellaneous
- Other Items

LEAs will report additional allowable use categories (Yes/No) for which the 20% of ESSER III funds reserved to address the impact of learning loss (resource code 3214) were used.

LEAs will also be required to report on planned uses of funds by each category by percentage.

Additionally, LEAs will be required to answer whether they have spent ESSER funds (Yes/No) on the following items in this reporting period:

- Promoting vaccination
- Consistent and correct mask use

- Physical distancing
- Screening testing to promptly identify cases, clusters, and outbreaks
- Ventilation
- Handwashing and respiratory etiquette
- Staying home when sick and getting tested
- Contact tracing
- Cleaning and disinfection

Furthermore, LEAs will report as to whether or not (Yes/No) they used ESSER funding for providing internet access, reengaging students, allocation of resources, and addressing learning loss in this reporting period.

Like last year, LEAs will also be required to report on the number of Full-Time Equivalent positions, which includes all staff regardless of whether the position is funded by Federal, State, local, or other funds.

GEER Annual Reporting

For GEER funding, LEAs will have to report as to whether or not (Yes/No) funds have been used during this reporting period for:

- Purchasing educational technology
- Activities focused on addressing the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth
- Providing mental health services and supports
- Sanitization and minimizing the spread of infectious diseases
- Extended learning time opportunities
- Other

LEAs will be additionally required to report on planned uses of funds by category by percentage for:

- Purchasing educational technology
- Providing mental health services and supports
- Sanitization and minimizing the spread of infectious diseases, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases
- Extended learning time opportunities, including tutoring, summer learning, and supplemental afterschool programs.
- Other
- Not yet determined

An additional category of planned uses by percentage is also required, but can include planned funds from categories listed above:

- Activities focused specifically on addressing the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth

LEAs will also be required to answer (Yes/No) if GEER funding was used to provide home internet access, mobile hotspots, devices, internet subscriptions for students, home internet access, and/or Other in this reporting period.

For GEER Annual Reporting, LEAs will also be required to report how many non-public and public schools received GEER funding or services during this reporting period.

The CDE recommends LEAs start collecting this information now to support future reporting.

If you have additional questions, please send questions via email to EDReliefFunds@cde.ca.gov.

Thank you!

CDE Federal Stimulus Team

Join the CDE ED Relief Funds listserv by sending a blank email message to join-edrelieffunds@mlist.cde.ca.gov.

The link for the plans can be found where they regularly report for Quarterly Reporting:
<https://www3.cde.ca.gov/caresactreporting/>

California DEPARTMENT OF EDUCATION

Stimulus Funding Reporting

CDE Home / Finance & Grants / CARES Act Funding / CARES Act Reporting

Local Educational Agency (LEA) Logon [Help](#)

Logon

District or County Office of Education (COE) Direct Funded Charter School

County:

District or COE:

Password:

Logon

Questions: [Government Affairs Division](#) | EDReliefFunds@cde.ca.gov

© California Department of Education

Then once signed in they would go to the Additional Reports Section and click on ESSER III Plan Links:

Additional Reports

Grant Type	Reporting Period	Date Due	Date Submitted
Maintenance of Equity Exception Certification	2021 Winter	2/10/2022 11:59:00 PM	2/2/2022 1:02:00 PM
ESSER III Plan Links	2021 Winter	9/30/2023 11:59:00 PM	

If you answer Yes to having created a Safe Return Plan – you will get the following drop down questions for Plan Link and Reviewed Date:

LEA Safe Return to In-Person and Continuity of Services Plan

1. Has your LEA created and/or updated a Safe Return to In-Person Instruction and Continuity of Services Plan as required by Section 2001(i) of the ARP Act?
 Yes No

2. Interim Final Requirements published by the U.S. Department of Education require an LEA to review, and if appropriate, revise a Safe Return to In-Person Instruction and Continuity of Services Plan no less than once every 6 months until September 2023. In addition, LEAs are required to seek public input and take such input into account when determining whether revisions are necessary and in making any revisions.

Please provide the link to where your most recent Safe Return to In-Person Instruction and Continuity of Services Plan is posted on your LEA's website and input the date it was last revised, or if different/more recent, the date it was last reviewed in accordance with the Interim Final Requirements:

Safe Return Plan Link:

Safe Return Plan Reviewed Date:

February 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	1	2	3	4	5
6	7	8	9	10	11	12

This is the same for the Expenditure Plan:

LEA ESSER III Expenditure Plan

1. Has your LEA created and/ or updated an ESSER III Expenditure Plan?
 Yes No

2. Please provide the link to where your most recent ESSER III Expenditure Plan is posted on your LEA's website and input the date it was last updated:

Expenditure Plan Link:

Expenditure Plan Reviewed Date:

February 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	1	2	3	4	5
6	7	8	9	10	11	12

Certification

By completing this certification and the information below, I hereby confirm that I am the authorized representative, with the fiscal and legal authority, to certify on behalf of this LEA. In addition, to the best of my knowledge and belief, all the information in this certification is true and correct.

Contact Information



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

March 17, 2022
Sent by electronic mail

Dear County and District Superintendents, Chief Business Officials:

**Notification of School District Reserve Cap Requirements
2022–23 Fiscal Year**

As a result of the balance in the Public School System Stabilization Account the statutory limitation on school district reserves has been triggered for the 2022–23 budget period, pursuant to *Education Code (EC)* Section 42127.01(e).

Beginning with the 2022–23 fiscal year, the district reserve cap requires that a school district's adopted or revised budget pursuant to *EC* Section 42127 shall not contain a combined assigned or unassigned ending general fund balance of more than 10 percent of those funds. Assigned and unassigned balances within the Special Fund for Other than Capital Outlay shall also be included within the 10 percent reserve cap.

The reserve cap requirement does not apply to small school districts or basic aid school districts pursuant to *EC* Section 42127.01(c), defined as follows:

- Small School Districts: Average daily attendance of fewer than 2,501 pupils.
- Basic Aid Districts: Local property taxes are greater than Local Control Funding Formula Entitlement, less funding for Categorical Minimum State Aid, pursuant to *EC* Section 42238.02(o).

A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including, but not limited to, multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that is in excess of the reserve cap, pursuant to *EC* Section 42127.01(b).

As a condition of receiving an exemption from the county superintendent of schools, school districts must do the following:

- (1) Provide a statement that substantiates the need for a combined assigned and unassigned ending general fund balance that is in excess of the reserve cap.

March 17, 2022

Page 2

(2) Identify the funding amounts in the adopted or revised budget that are associated with the extraordinary fiscal circumstances.

(3) Provide documentation that no other fiscal resources are available to fund the extraordinary fiscal circumstances.

If you have any questions, please email the Fiscal Oversight and Support Office at SACINFO@cde.ca.gov.

Sincerely,

/s/

John Miles, Administrator
Fiscal Oversight and Support Office



SONOMA COUNTY OFFICE OF EDUCATION

WORKSHOPS HOSTED BY SCOE BUSINESS SERVICES

As of February 2, 2022

If a Sonoma County school district employee attends one of the eligible workshops listed below their district will be reimbursed for the cost of registration. Districts will pay for the registration upfront and then be reimbursed after proof of attendance has been provided to SCOE. One person per district (unless approved by Greg Medici or Sarah Lampenfeld).

Eligible Workshops Register directly with CASBO

- **Accounts Payable Rules and Best Practices**
- **Advanced Management & Supervision**
- **Budget Basics & Beyond**
- **CalSTRS/CalPERS: Best Practices for Employment Agreements, CBAs & Avoiding Adverse Audits**
- **CalSTRS/CalPERS: Retirement Concepts**
- **Legal Aspects & Hands-On Accounting for Student Body Organizations**
- **Payroll Compliance & Calendar Year-End Reporting**
- **Payroll Concepts**
- **Payroll Essentials**
- **Pupil Attendance Accounting for Site Personnel**
- **Standard Account Code Structure (Basic and Advanced)**
- **School Facilities & the CBO**
- **Understanding RFP & Bidding Processes**
- **Using Data Analytics to Maintain Fiscal Solvency**
- **1099 Reporting Concepts**
- **ERP-CA Benefits Management Course (presented by Frontline) ****

**** Newly added courses**

To receive the reimbursement from SCOE you will need to submit proof of payment (to the presenter) along with proof of attendance at the workshop. These items should be emailed to Bonnie Brown, bbrown@scoe.org

Free Consultation Sessions on the Strategic Use of One-Time Funds

Mon, Mar 21, 2022 at 12:50 PM

----- Forwarded message -----

From: **Liza Morris** <lmorris@wested.org>

Date: Mon, Mar 21, 2022 at 12:40 PM

Subject: Fwd: Free Consultation Sessions on the Strategic Use of One-Time Funds

To:

[View this email in your browser](#)



Free Virtual Consultation Sessions on the Strategic Use of One-Time Funds

To support California's education leaders, the California Department of Education (CDE) has partnered with WestEd to offer free virtual consultation sessions for local education agencies (LEA) leaders on the strategic use of one-time funds. Each session will include one to three LEA teams. **If you would like to sign up for a consultation with the WestEd team**, please complete our [Consultancy Session Request Form](#).

Learning Sessions on the Use of One-Time Funds to Address Staffing Needs

In addition, WestEd is hosting an interactive learning session focused on **strategies for leveraging and investing one-time funding in human resources, including strategies for navigating staffing shortages and planning for staffing with declining enrollment.** We encourage you to attend with others from your LEA team.

Dates: Please register by clicking on your preferred session and completing the registration form for your team. Note that each session will cover the same material.

- [April 8, 2022 | 1:00 p.m. – 2:45 p.m.](#)
- [April 12, 2022 | 9:00 a.m. – 10:45 a.m.](#)
- [April 15, 2022 | 1:00 p.m. – 2:45 p.m.](#)
- [April 20, 2022 | 9:00 a.m. – 10:45 a.m.](#)
- [April 22, 2022 | 10:00 a.m. – 11:45 a.m.](#)

Session Two Topics: The second learning session will include the following:

- a discussion of strategies for leveraging available state and federal one-time funding to support the educator workforce
- a discussion of how to consider declining enrollments and staffing shortages when planning for the use of one-time funds
- strategies for evaluating current and future positions
- approaches to strengthening and building a robust educator pipeline, including recruitment, hiring, and retention
- an opportunity to connect with colleagues from across the state to gain practical knowledge

Accommodation Requests: Please submit accommodation requests via the registration link for your chosen learning session no later than **three business days** prior to the event. After that date, organizers will make a reasonable attempt to fulfill accommodation requests.

About WestEd

WestEd—a nonpartisan, nonprofit research, development, and service agency—works with education and other communities throughout the United States and abroad to promote excellence, achieve equity, and improve learning for children, youth, and adults. [Learn more about our work.](#)



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

SAB Adopts Adjustments to the School Facility Program Grants and Developer Fees



Copyright 2022 School Services of California, Inc.

posted February 25, 2022

Each year, the State Allocation Board (SAB) adjusts the School Facility Program (SFP) grants to reflect construction cost changes pursuant to SFP regulations and Education Code Sections (EC §) 17072.10(b) and 17074.10(b) for new construction and modernization projects, respectively. At its February 23, 2022, meeting, the SAB adopted an increase, based on the RSMMeans Construction Cost Index (CCI) of 15.8%, effective January 1, 2022.

	New Construction		Modernization	
	2021 Per-Pupil Grant	New Per-Pupil Grant	2021 Per-Pupil Grant	New Per-Pupil Grant
Elementary	\$12,628	\$14,623	\$4,808	\$5,568
Middle	\$13,356	\$15,466	\$5,085	\$5,888
High	\$16,994	\$19,679	\$6,658	\$7,710
Special Day Class— Severe	\$35,484	\$41,090	\$15,325	\$17,746
Special Day Class— Non-Severe	\$23,731	\$27,480	\$10,253	\$11,873

Additionally, per Government Code Section (GC §) 65995(b)(3), the SAB is required to adjust Level I developer fees every two years based on changes in the CCI. Just as a reminder, there are three levels of developer fees:

1. Level I fees are the lowest level and require a district to complete a justification study that details the purpose and use of the fee and determines the reasonableness of the relationship between the fee and need for the facility, and the type of development on which the fee is imposed.
2. Level II fees are calculated per GC § 65995.5(c) and require the completion of a school facility needs analysis, submittal of a timely application to the SAB for new construction funding, and satisfaction of at least two of the requirements listed in GC § 65995.5(b)(3).
3. Level III fees allow a district to impose 100% of the SFP new construction project cost, though they can only be assessed when the SAB is no longer approving apportionments for new construction projects.

According to the Office of Public School Construction staff analysis, the CCI increased by 17.45% since the last adjustment in 2020, requiring the following increases to developer fees:

	2020	2022

Residential	\$4.08	\$4.79
Commercial/Industrial	\$0.66	\$0.78

Please keep in mind that the action taken by the SAB does not necessarily mean that all districts can automatically increase their rates. A district's developer fee justification report must be updated, if necessary, to reflect the maximum rate that the district can charge per EC § 17620 and GC § 65995. Even though the new rates are effective immediately, the district's governing board will need to adopt a resolution before the district can increase the fees. The increase becomes effective, and can be levied, 60 days after the resolution has been adopted.

We will be discussing funding available through the SFP, developer fees, and other facilities funding sources as part of the [Construction Basics and Accounting](#) webinar series in May. Consider attending if you are interested in learning more.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

A Robust Economy Isn't Always a Good Thing



BY [PATTI F. HERRERA, EDD](#)

Copyright 2022 School Services of California, Inc.

posted March 21, 2022

The Department of Finance's (DOF) [March Finance Bulletin](#) once again shows state revenues soaring well beyond Governor Gavin Newsom's January estimates. In fact, the DOF reports that year-to-date revenues are outpacing projections by \$17.5 billion, exceeding expectations by almost 15%. Each of the "big three" tax revenue sources are performing above forecast, the most robust being corporation taxes, which are 78.4% or \$8.1 billion higher than Governor Newsom expected in January.

As the DOF noted in its previous bulletin, year-to-date revenues may be overstated due to a change in state tax laws that allow corporations to make elective tax payments that can accrue an equal dollar amount in personal income tax credits. Currently, the DOF estimates that \$6.3 billion of current revenues are attributable to these corporate elective tax payments and suggest that, once 2021 taxes filings are complete, the current performance of state revenues may be significantly moderated as individuals claim the tax credits associated with these payments.

"Big Three" Taxes				
Year-to-Date (in millions)				
	Projection	Actual	Change	% Change
Personal Income Tax	\$81,162	\$91,181	\$10,019	12.3%
Sales and Use Tax	\$20,637	\$21,936	\$1,299	6.3%
Corporation Tax	\$10,346	\$18,462	\$8,115	78.4%

Leveling expectations about final state revenues if and once personal income tax credits are realized is only one caution against the exuberance that comes with tens of billions of dollars in unanticipated revenue. The other is what strong revenues signify for the larger economy and the budgetary obligations that they create for the state.

While strong revenues indicate that the California economy is robust, they also signal a protracted imbalance in supply and demand that is creating significant inflationary pressures. The DOF reports that national inflation jumped to 7.9% in February, up from 7.5% in January—its highest level since 1982. Historic inflation has caused the Federal Reserve to increase its benchmark rate (the federal funds rate) for the first time since

2018 by a quarter of a percent and when doing so signaled that the hike would be followed by six more this year. This action, coupled with the Federal Reserve's quantitative tightening policies, is designed to reduce economic demand in order to bring it closer to supply levels.

Unanticipated revenues are also creating unique and significant budgetary pressures for state lawmakers. This is because, like local districts, the state of California is subject to an annual spending limit and, while the limit is adjusted every year for growth in per capita personal income and changes in population, its rate of growth is not keeping up with the rate of growth in state revenues. This dynamic creates "excess revenues" that the state cannot use for normal spending that would exceed its spending limit, reducing the Legislature's discretion on how to spend the state's surplus.

According to the Legislative Analyst's Office (LAO), because of the unique conditions this year every \$1 in unanticipated revenue creates a \$1.60 in state constitutional obligations: \$1 in state spending limit requirements, \$0.40 in K-14 spending under Proposition 98, and \$0.20 in state reserve deposits required by Proposition 2. Thus, while K-14 education spending is likely to increase by nearly \$7 billion based on year-to-date revenues, the Legislature and the Governor are faced with difficult State Budget choices for noneducation programs. The LAO reminds lawmakers that the state can address its obligation by spending excess revenues on "excludable expenses," such as facilities and emergencies, by reducing state revenues through tax credit policies, and/or by issuing equal amounts in taxpayer rebates and a one-time payment to K-14 education (above the Proposition 98 minimum guarantee). In any event, state discretionary spending will be significantly constricted this State Budget year, which for noneducation programs (like childcare, health care, and other social programs) poses serious concerns.

For more on the State Appropriations Limit and its Budget implications, click [here](#).