

SCOE BIZ

Business Services

Bulletin No. 22-05

August 26, 2021

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: August 2021 Edition

2021-22 Advance Apportionment is now available

The 2021-22 Advance Principal Apportionment (Advance) has been certified. The Advance is based primarily on prior year funding and establishes each LEA's monthly state aid payment amount for July 2021 through January 2022. **Because this apportionment is merely a means to begin allocating funds in accordance with Education Code 41330, it should not be used by LEAs for budgeting.**

Detailed information regarding the 2021-22 Advance Principal Apportionment is available on the CDE's Web site at <https://www.cde.ca.gov/fg/aa/pa/pa2122.asp>.

Mandate Block Grant

*The 2021-22 web-based application for the Mandate Block Grant is now open to school districts and charter schools. The Mandate Block Grant application link is located [here](#). Applications must be submitted by **August 30, 2021** in order to receive 2021-22 MBG funding. Funding for the MBG will be paid in mid-November 2021 to all eligible LEAs that submit the MBG application.*

✚ Funds are allocated using average daily attendance (ADA) calculated as of the 2020-21 Second Principal Apportionment. Rates are as follows:

- Districts receive \$32.79 per ADA for students in grades K thru 8, and \$63.17 per ADA for students in grades 9 thru 12. Charters receive \$17.21 per ADA for students in grades K thru 8, and \$47.84 per ADA for students in grades 9 thru 12.

Instructional Materials Public Hearing Requirements for Fiscal Year 2021-22

*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. 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 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: reading/language arts, mathematics, science, and history-social science.

For more detailed information go to <http://www.cde.ca.gov/ci/cr/cf/> and click on "Instructional Materials Frequently Asked Questions" for direct responses to realistic/practical questions. **The resolution sample can be found at 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 14. The 2021-22 Guide for Annual Audits of K-12 Local Education Agencies can be found at [here](#).

USDA Waiver Granted through 2021-22

In an effort to support the school reopening while allowing for flexibility to LEAs the USDA has extended waivers through 2021-22. The waivers allow LEAs flexibility through June 30, 2022. Full details on the waivers can be located [here](#). The California Department of Education (CDE) is assisting program operators of the CNPs by posting policy guidance and waivers, and [Frequently Asked Questions](#) (FAQ). Please check out the COVID-19 Guidance in the Child Nutrition Programs webpage [here](#).

Charter School Funding for Nonclassroom-based instruction

For charter schools that have not previously had a funding determination and are offering nonclassroom-based (NCB) instruction (i.e. independent study) for 2021-22, please be aware that a funding determination is required for LCFF funding for NCB ADA if the classroom-based ADA is below the 80% minimum. See the attached [letter](#) dated August 13, 2021 from the CDE for further details and deadlines for filing a determination request so LCFF revenue will be not impacted.

Fall 2021 Dashboard Coordinator Reset

This is a reminder that the California Department of Education (CDE) will be requiring a new submission of the California School Dashboard (Dashboard) Coordinator Application for the 2021–2022 school year in order to gain access as the coordinator for your local educational agency (LEA). Even if the coordinator information has not changed from the previous year, the application must be submitted and approved by the LEA superintendent or charter school administrator to receive the login credentials.

Accessing the 2021–2022 Application:

Visit <https://coordinator.caschooldashboard.org/#/application>

Professional Development – Supported by SCOE

Attached are **two** fliers for professional development opportunities this fiscal year.

SCOE is hosting several workshops presented by CASBO. SCOE will reimburse for the cost of one registration by a district employee for one of the eligible workshops listed on the [flier](#).

Additionally, SCOE is pleased to announce CASBO's Chief Business Official (CBO) certification is coming to SCOE. The CBO certification course will begin in January 2022 with classes occurring once a month (Friday and Saturday) through January 2023. SCOE will be reimbursing districts the cost of registration for eligible participants in the program. Check out the attached [flier](#) for reimbursement eligibility requirements.

2021-22 Resources for CBOs




[Attached](#) to this bulletin is a listing of items to consider during the 2021-22 fiscal year. It is not inclusive list. The document is intended to be a guide and resource for Sonoma County CBOs.

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 set ups in ESCAPE, 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.

Fiscal Reports by School Services of California



School Services does an excellent job of providing explanations to current topics. If you are a member of School Services of California you can also see these reports by logging in to view on their web page or subscribe to their email services. Attached for your convenience are:

-  Unearned Revenue-What Is it? (dated 8/10/2021)
-  180-Day Sit-Out Period Suspended (dated 8/17/2021)
-  Ask SSC...How Do I Protect ADA When Students Quarantine? (dated 8/20/2021)

REMINDERS:

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, including 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 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 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 to the above.

Dates to Remember:

09/06/2021 Labor Day Holiday – SCOE Closed
09/15/2021 Unaudited Actuals Due to SCOE (statutory deadline)
09/23/2021 DBUG

Mark your calendars now!

2021-22 District Business User Group (DBUG) meeting dates:

All meetings are on Thursdays at 12:30pm.

Dates: 10/21/2021, 11/18/2021, 1/27/2022, 2/24/2022, 3/24/2022, 4/28/2022 5/26/2022, and 6/23/2022

Workshops

Interim Workshop: October 21, 2021, 9:00 am to 12:00 pm

Next Fiscal Year Workshop: May 19, 2022, 9:00 am to 12:00 pm

Year-End Close Workshop: June 2, 2022, 9:00 am to 12:00 pm

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. **We will be migrating all forms and materials to a shared Google based folder soon. A link will be provided when this occurs.**



Home / Specialized Programs / Charter Schools / Charter School Funding for NCB Instruction

**California Department of Education
Official Letter**

August 13, 2021

Charter School Superintendents, County and District Superintendents, and County and District Chief Business Officers:

**CHARTER SCHOOL FUNDING FOR NONCLASSROOM-
BASED INSTRUCTION FOR FISCAL YEAR 2021–22**

This letter serves to notify existing charter schools that have not previously had a funding determination and that are offering nonclassroom-based (NCB) instruction (i.e., independent study) for the 2021–22 fiscal year, of the reporting requirements to receive funding for NCB average daily attendance (ADA).

Existing charter schools that have not previously had a funding determination but anticipate providing a combination of both classroom-based and NCB instruction in fiscal year 2021–22 should be aware that a funding determination is required to receive Local Control Funding Formula (LCFF) funding for their NCB ADA if their classroom-based ADA falls below the 80 percent minimum in accordance with California *Education Code (EC)* Section 47612.5(e)(1). Pursuant to *EC* Section 47612.5(d), charter schools must receive an approved funding determination from the State Board of Education (SBE).

Charter schools with classroom-based ADA to NCB ADA ratios projected near the 80 percent minimum may obtain a funding determination to ensure against LCFF funding impacts should they unexpectedly fall below the 80 percent minimum. Due to the continuing COVID-19 pandemic, the California Department of Education (CDE) recognizes that some schools may see an unanticipated demand for additional independent study, which charter schools should take into consideration when evaluating whether to seek a funding determination to avoid any potential future fiscal impacts. Charter schools should work with their authorizers to determine if offering an independent study program in the 2021–22 school year is a material change, which could require a material revision to the charter petition.

Upon receipt of a complete funding determination form, the CDE shall review and present the funding determination request to the Advisory Commission on Charter Schools (ACCS) and the SBE, pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section

11963.4(a). Funding determination requests will be agendized according to the table below. The following deadlines provide CDE staff adequate time to review all funding determination forms received as well as allow the requests to be heard first at the ACCS meeting occurring the month before each SBE meeting. Waivers to submit funding determination requests after the below deadlines will not be required for existing classroom-based charters seeking a new funding determination:

Deadline for CDE Receipt of Funding Determination Form	ACCS Meeting	SBE Meeting
October 1, 2021	December 14, 2021	January 12–13, 2022
December 1, 2021	February 8, 2022	March 9–10, 2022
February 1, 2022	April 12, 2022	May 18–19, 2022

Pursuant to 5 CCR Section 11963.6(c), determination of funding requests approved by the SBE for existing nonclassroom-based charter schools shall be prospective (not for the current year) and shall be submitted in the fiscal year prior to the year the funding determination will be effective. This requirement does not apply to classroom-based charter schools; existing classroom-based charter schools are not required to submit a funding determination request prior to the year the funding determination will be effective. However, charter schools may experience significant fiscal impacts to their LCFF funding if funding determination requests are not submitted timely. Existing charter schools seeking funding for their NCB ADA for the 2021–22 school year must have a funding determination approved by the SBE by its January 2022 meeting. If a funding determination is not approved by the SBE by its January 2022 meeting, beginning with the First Principal (P-1) Apportionment for fiscal year 2021–22, the CDE will not disburse LCFF funds to charter schools based on its NCB ADA. In order to receive disbursement of LCFF funds for NCB ADA for the Second Principal (P-2) Apportionment, funding determinations must be approved by the SBE by its May 2022 meeting.

In the above scenario, funding may be adjusted after funding determinations are approved. However, any funding withheld at the P-2 Apportionment will not be adjusted until the following fiscal year P-1 Apportionment certified in February 2023. Additionally, the charter schools' 2022–23 Advance Apportionment funding will be impacted. Other ADA-driven funding for charter schools, such as lottery funding, may also be impacted. More information about the Principal Apportionment processes and timelines can be found on the CDE Fiscal Calendars web page at <http://www.cde.ca.gov/re/ca/fc>.

Information and instructions for completing the NCB funding determination form are available on the CDE NCB Determination of Funding web page at <http://www.cde.ca.gov/sp/ch/nclrbifunddet.asp>. The CDE will consider a filing as timely

when the completed and signed electronic copy of the funding determination request is received by email at Charter-SB740@cde.ca.gov by the applicable due date. It is not necessary to mail a signed hardcopy of the NCB funding determination form to the CDE.

Questions regarding implications to LCFF funding for charter schools' NCB ADA should be directed to the School Fiscal Services Division by email at pase@cde.ca.gov. All other questions regarding the completion and submission of the funding determination form should be directed to the Charter Schools Division by email at charter-sb740@cde.ca.gov.

Sincerely,

/s/

Stephanie Farland, Director
Charter Schools Division

Elizabeth Dearstyne, Director
School Fiscal Services Division

SF/ED:mh

Last Reviewed: Friday, August 13, 2021



SONOMA COUNTY OFFICE OF EDUCATION

WORKSHOPS HOSTED BY SCOE BUSINESS SERVICES

As of August 2, 2021

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 Mary Downey or Sarah Lampenfeld).

Eligible Workshops Register directly with [CASBO](#)

- **Accounts Payable Rules and Best Practices**
- **Advanced Management & Supervision**
- **CalSTRS/CalPERS: Best Practices for Employment Agreements, CBAs & Avoiding Adverse Audits**
- **CalSTRS/CalPERS: Retirement Concepts**
- **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**
- **Using Data Analytics to Maintain Fiscal Solvency**

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



SONOMA COUNTY OFFICE OF EDUCATION

CASBO CHIEF BUSINESS OFFICIAL CERTIFICATION

CASBO will be holding its CBO Certification course at SCOE beginning January 2022 through January 2023.

This course is very detailed and upon completion, you will be certified as a CBO.

The classes are held once a month (on a Friday and Saturday) throughout the length of the course for a total of 440 hours.

SCOE will be providing reimbursement to the districts for the cost of registration if they meet the following criteria.

- Attendees must be recommended by Superintendent or current CBO.
- Attendees must successfully complete the entire course
- Attendees will be required to register themselves directly with CASBO.
- Attendees (districts) will need to provide proof of course completion to SCOE no later than March 31, 2023

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



Sonoma County
Office of Education

2021-22 Resources for CBOs

Quarterly Reminders and Information

Prepared by:
Sonoma County Office of Education

Sonoma County Office of Education

Quarterly Reminders for CBOs/Business Managers

1st Quarter 2021-22

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. 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

3. Apply (electronic submission) for Mandated Block Grant by August 30, 2021

- a. Complete application [here](#)

4. 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!

5. Complete Unaudited Actuals and present to your Board prior to September 15, 2021

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

6. After Assets and Liabilities rolled from 2020-21 to 2021-22 ...

- a. Run a Fiscal 13 by " Sort Option: b) Org. Fund, Resource" and "Stmnt Option?: Balance Sheet Only"
- b. Compare 2020-21 ending account balances to 2021-22 beginning account balances by fund and resource for all gxxx object codes

- 7. Recompute Cash Flow Statement for 2021-22 (plan ahead):**
 - a. Line of Credit (LOC) with the County or Interfund Temporary Loan
 - b. TRAN

- 8. 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

- 9. Excess cost calculations due to SELPA by September 15, 2021**
 - a. Excess cost calculation emailed to CBOs by Debra Malone-Larson in August 2021

- 10. Special Education MOE by September 15, 2021**
 - a. SEMA & SEMB to SELPA
 - b. Subsequent year tracking sheet

2nd Quarter 2021-22

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

CALPADS Fall 1 CERTIFICATION: Do you know?

- a. The deadline? See information from Candy Amos, SCOE IT
- b. The importance of the information? Supplemental & concentration grant funding
- c. The need for accuracy?

3. 1st Interim Preparation

Pull out that manual! Look at the section on preparation and make sure you have completed the checklist!

- a. Your final Board Approved 1st Interim is due to SCOE no later than December 15, 2021 (by statute!)
- b. Recalculate ADA projections based on current year's Fall 1 Census day counts
- 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 other known modifications
 1. These adjustments should be happening as they arise. A budget is NOT a static document

4. CARES Act Reporting

- a. Report expenditures from 7/1/2021 to 9/30/2021

5. Submit ESSER III Expenditure Plan to SCOE on or before October 29, 2021

- a. The expenditure plan template and instructions can be found [here](#) (see question #8)

6. Federal Cash/Interest Reporting

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

7. Low-Performing Student Block Grant

- a. Final expenditure report due before November 1, 2021
- b. Required Report Number Two can be located [here](#)

8. W-2 and 1099s

- a. Attend December 2021 (Date TBD) ESCAPE (SCOE IT & Business) Workshop on 1099s
- b. Attend December 2021 (Date TBD) ESCAPE (SCOE IT & Business) Workshop on W-2 Reporting

9. 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, 2021

3rd Quarter 2021-22

1. **Attendance**
 - 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
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
4. **LCAP Supplement for 2021-22 (due to AB 130) due on or before February 28, 2022**
 - a. LCAP Supplemental template will be available after November 30th
5. **2nd Interim Preparation**
 - a. Review 1st Interim Manual & the section on Preparation. Complete the checklist!
*****Your final Board Approved 2nd Interim is due to SCOE no later than March 17th**
 - 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 2022-23 Supplemental & Concentration Grant funding
*****Share that estimate with your Superintendent and Educational Services Staff for LCAP development.**
6. **Federal Cash/Interest Reporting**
 - a. Federal cash reporting window is January 10th through January 31st
7. **W-2 and 1099s**
 - a. Apply the information you received in November and December workshops to complete
 - b. For 2021, these are both due to SCOE in January 2022 (date TBD)
8. **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

9. LCAP - Watch for Information and Trainings

- a. Think about: What can be done to integrate business and instruction more effectively?
- b. Are your student achievement goals being met?
- c. Are you spending your Supplemental/Concentration Grant money according to your goals?
- d. Are you coding your LCAP expenditures in a way that is easy to complete the annual update?
- e. Attend LCAP trainings and meetings (provided by SCOE – Date TBD)
- f. Share estimated Supplemental/Concentration Grant funding with your Superintendent and Educational Services team
- g. Begin process of resource allocation for 2022-23

10. 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, 2022

11. Charters

- a. Attend the annual SCOE District/Charter Workshop in March 2022
- b. Learn more about the responsibilities of charter authorizers
- c. Hear about charter specific changes in law

12. Budget Development begins in March!

- a. Attend Position Control Workshop - March 16, 2022*
- b. Attend Budget Development Workshop - March 22, 2022*

*subject to change, if needed

4th Quarter 2021-22

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, 2022
- 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 Candy Amos, SCOE IT!

3. Federal Cash/Interest Reporting

- a. Federal cash reporting window is April 10th through April 30th

4. LCAP

- a. Update and complete Annual Update Section
- b. Begin process of resource allocation for 2022-23

5. Public Hearing Notice for LCAP and Budget

- a. Form for newspaper request due to SCOE NO later than 17 days before Public Hearing

6. 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 2022

7. Year End Closing Begins

- a. Attend HR/Payroll Year End Workshop - May 2022
- b. Attend Year End Close Workshop - June 2022
- c. Attend AP and AR Year End Setup Workshops - June 2022
- d. Attend Unaudited Actuals workshop - July 2022

8. 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

9. Charter

- a. Annual Information Survey due in May 2022
- b. PENSEC reporting (for New or Significantly Expanding Charters) due July 31, 2022

10. Audit

- a. Work with your auditors to schedule site visits

Acronyms—School Finance and Management Conference, SSC

AB	Assembly Bill
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
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
BTSA	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
 CTEIGCareer Technical Education Incentive Grant
 DAC..... District Advisory Committee
 DAITDistrict Assistance and Intervention Team
 DGS..... Department of General Services
 DIRDepartment of Industrial Relations
 DIS Designated Instruction and Services
 DMP Deferred Maintenance Program
 DOF..... Department of Finance
 DOJ Department of Justice
 DOL..... Department of Labor
 DSADivision 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
 ELEnglish Learner
 ELA..... English Language Arts
 ELAC English Language Advisory Committee
 ELPAC English Language Proficiency Assessment for California
 EPA Education Protection Account
 ERAF. Education Revenue Augmentation Fund
 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
 FCMATFiscal 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
 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
 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
 MBG..... Mandate Block Grant
 MEP..... Migrant Education Program
 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
 PDL..... Pregnancy 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
 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
UP Unduplicated Pupil
UPP Unduplicated Pupil Percentage

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Unearned Revenue—What Is It?



BY MATT PHILLIPS, CPA

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posted August 10, 2021

Local educational agencies (LEAs) have experienced many firsts over the past 17 months, and operations in the business services department is no exception. Whether attempting to meet the special education maintenance of effort by spending state and local funds first, or recording unspent cash from the myriad of one-time funding sources, unearned revenue is likely to be a part of an LEA's 2020–21 financial close.

In its simplest form, unearned revenue means that an LEA has received, but not expended, the cash for a specific program. Unearned revenue is not associated with all funding sources, only those funding sources that have specific allowable uses, or a specific period of availability. This is why unearned revenue is not associated with unspent Lottery or Local Control Funding Formula funds, for example.

As LEAs close out their financial programs, the first checkpoint is either School Services of California Inc.'s [CATQuest](#), or the Standardized Account Code Structure (SACS) [resource query](#) on the California Department of Education's website. All programs, identified by a resource code, will be subject to one of two categories: (1) ending fund balance or (2) unearned revenue. These tools provide the necessary information for applicable federal and state programs.

If a resource code is subject to unearned revenue, then unspent cash in the resource code must be recorded in Object Code 9650 at the end of the fiscal year. Let's assume the following:

Source	Award Amount	Cash Received	Amount Spent
ESSER* II	\$1,000,000	\$250,000	\$110,000
*Elementary and Secondary School Emergency Relief			

In this scenario, an LEA would have recorded revenue upon receipt of the cash, and part of the revenue must now be recorded as unearned revenue. Again, the trigger to record the revenue is the expenditure, so if the expenditure hasn't happened, and you have the cash, unspent cash must be recorded as unearned revenue.

	Debit	Credit
Receipt of Funds		

	Debit	Credit
Cash (Object Code 9110)	\$250,000	
Revenue (Object Code 8290)		\$250,000
Expenditure of Funds		
Expenditure (Object Code 4xxx)	\$110,000	
Cash (Object Code 9110)		\$110,000
Recognize Unearned Revenue		
Revenue (Object Code 8290)	\$140,000	
Unearned Revenue (Object Code 9650)		\$140,000

For those LEAs who track their categorical awards using Form CAT in the SACS software, an example is provided below. Note that the portion of the award that has not been received is not reflected in the financial system. The Form CAT is a great way to track uncollected resources.

FEDERAL PROGRAM NAME	ESSER II
FEDERAL CATALOG NUMBER	
RESOURCE CODE	3212
REVENUE OBJECT	8290
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	
2. a. Current Year Award	1,000,000.00
b. Transferability (ESSA)	
c. Other Adjustments	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,000,000.00
3. Required Matching Funds/Other	
4. Total Available Award (sum lines 1, 2d, & 3)	1,000,000.00
REVENUES	
5. Unearned Revenue Deferred from Prior Year	
6. Cash Received in Current Year	250,000.00
7. Contributed Matching Funds	
8. Total Available (sum lines 5, 6, & 7)	250,000.00
EXPENDITURES	
9. Donor-Authorized Expenditures	110,000.00
10. Non Donor-Authorized Expenditures	
11. Total Expenditures (lines 9 & 10)	110,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	140,000.00
a. Unearned Revenue	140,000.00
b. Accounts Payable	
c. Accounts Receivable	
14. Unused Grant Award Calculation (line 4 minus line 9)	890,000.00
15. If Carryover is allowed, enter line 14 amount here	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	110,000.00

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

180-Day Sit-Out Period Suspended

 [BY MICHELLE MCKAY UNDERWOOD](#)

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posted August 17, 2021

Citing the need to “provide staffing flexibility for schools to ensure continuity of in-person instruction for all students,” on August 16, 2021, Governor Gavin Newsom provided flexibility with a new [executive order](#) that allows retired educators to return to the workforce during the customary 180-day sit-out period.

The 180-day break-in-service requirement for retired California Public Employees’ Retirement System (CalPERS) annuitants is once again suspended. This flexibility was provided early on in the pandemic and then revoked in July 2021 (see “[Changes to Post-Retirement Employment for CalPERS Employees](#)” in the July 2021 *Fiscal Report*).

A new flexibility granted, California State Teachers’ Retirement System (CalSTRS) members may work during the 180-day period after retirement without the requirement for a local board to pass a resolution to seek an exemption from the \$0 earnings limitation of the member during that period.

Other requirements/prohibitions for a CalSTRS retired annuitant to work during the 180-day period remain, including:

- The retiree must have reached normal retirement age
- The retiree could not have received a retirement incentive
- The retiree cannot be backfilling his/her own position

Documentation of the employee’s eligibility, excluding the board resolution, is still required prior to commencing work. Finally, the overall CalSTRS earnings limitation was not suspended with this Executive Order.

The Executive Order did not state an end date for these flexibilities.

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Ask SSC . . . How Do I Protect ADA When Students Quarantine?

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

 [BY MATT PHILLIPS, CPA](#)

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posted August 20, 2021

Q: We are already experiencing mass quarantines in the first weeks of school, and I'm fearful that our average daily attendance (ADA) will be significantly impacted. How do I protect the ADA when students quarantine?

A: The 2021–22 year presents an opportunity to reengage students after nearly a year of distance learning and a summer recess. However, the COVID-19 Delta variant is causing many local educational agencies (LEAs) to address growing infection and exposure rates among students and staff, driving increases in quarantine cases. Before responding to your question about protecting ADA of affected students, it is important to remind LEAs of the current health guidance for schools from the California Department of Public Health (CDPH) relative to modified quarantine requirements, which will help to limit the number of students subject to quarantine if faithfully implemented.

Quarantine for Fully Vaccinated Students

CDPH guidance allows fully vaccinated students exposed to COVID-19 to be exempted from quarantine and testing if they are asymptomatic. However, guidance requires students to wear masks, or face coverings if eligible, indoors while encouraging testing if students begin to experience COVID-19 symptoms. To access quarantine guidance for fully vaccinated students, click [here](#).

Quarantine for Unvaccinated Students

CDPH guidance also allows unvaccinated students to undergo modified quarantine under certain conditions. Specifically, students who are exposed to COVID-19 when both parties were wearing masks and who were in close contact with a COVID-19 case (exposed for more than 15 minutes over a 24-hour period and within 0–6 feet indoors), may continue to attend school in-person if they:

- Are asymptomatic
- Continue to appropriately mask, as required

- Undergo at least twice weekly COVID-19 testing during the 10-day quarantine period
- Continue to quarantine for all extracurricular activities at school

Health guidance for unvaccinated students who were exposed when one or both parties were not wearing a mask differs from the quarantine guidance above. LEAs are advised to familiarize themselves with these important differences by reviewing the CDPH guidance found [here](#) (see numbers 8 and 9 under “Safety Measures for K–12 Schools”).

Using Short-Term Independent Study for Quarantined Students

Now, in response to your question, in the event that a student must quarantine to comply with the CDPH guidance, an LEA should work to ensure continuity of educational services to students. To do this, LEAs may enroll a quarantined student in short-term independent study as provided for in law. Not only does this approach ensure continued instruction and learning, it also provides the opportunity to preserve attendance for students during a quarantine period.

Short-term independent study is distinct from students enrolled in independent study for more than 15 school days in a school year (or long-term independent study) in some important ways, including that short-term independent study programs are not required to:

- Provide opportunities for live interaction and synchronous instruction
- Have a plan for tiered reengagement
- Swiftly transition students to in-person instruction upon request

Although these are important programmatic distinctions, law maintains the requirement for LEAs to generate ADA for students enrolled in short-term independent study through the time value of student work as evaluated by a certificated teacher.

Furthermore, law continues to require that signed master agreements be in place with all the requisite components before ADA can be claimed for a student participating in short-term independent study—no different from prior law nor long-term independent study. Obtaining a signed master agreement in the face of a quarantine is a daunting task no matter how you look at it, but the failure to obtain master agreements could result in lost funding even if the student is completing the appropriate work while quarantined since those agreements are required to be in place before ADA can be claimed. The impact will affect charter schools and county offices of education immediately because those LEAs do not benefit from the ability to use prior-year ADA for funding purposes. For school districts, the inability to accurately capture ADA in the current year may negatively impact their ADA in fiscal year 2022–23.

To avoid ADA losses because of the absence or delay in obtaining compliant master agreements, LEAs should consider obtaining signed master agreements as close to the beginning of school as possible and maintaining those master agreements on file—similar to the emergency cards or free or reduced-price meals applications. In the event that a student must quarantine, the signed master agreement is already in place, and the student

can continue to complete and submit assignments during quarantine. If work is returned in accordance with the master agreement, and the time value of work is sufficient, the LEA can record ADA for the period the student was quarantined.

At School Services of California Inc., we recognize that this is an immense lift in the face of reopening schools, ensuring appropriate staffing, and maintaining the highest health and safety standards for students and staff. Each LEA should consider its own tolerance for lost ADA, and the prevalence of quarantine as a result of the COVID-19 Delta variant when deciding whether to collect master agreements ahead of time, or on an as-needed basis. Our hope is that every LEA is able to provide a continuous educational experience for all students while avoiding fiscal penalties because of missing paperwork.