

CALPADS Free and Reduced Lunch VS Federal Free and Reduced Lunch Reporting

Here are a few of the main points the Business Managers will want to know about:

- CALPADS accepts free and reduced **eligibility** from several sources -
 - NSLP application
 - Alternative household income data collection form
 - Direct Certification
 - Participation in Migrant Ed
 - Homeless status
 - Foster out-of –home placement status
 - Student participating in Food Distribution Program on Indian Reservations (FDPIR)
- CALPADS has specific deadlines for the receipt of applications or the alternative forms that allow the eligibility to be listed for the Fall 1 pupil count and be included on the 1.17 form for LCFF calculations. See FAQ attached.
- The School Nutrition Programs offering reimbursement for meals are offered by the Federal and State governments. They are interested in students who are **participating** in the program. They use different sources for their audits.
 - NSLP application
 - Direct Certification
 - Other programs can be listed on an NSLP application as proof of eligibility
 - Migrant Ed
 - Foster out-of –home placement status
 - Family participating in Food Distribution Program on Indian Reservations (FDPIR)
 - Family receiving State SNAP or State TANF

The audit process for each of these reports is processed by a different agency and will not be compared. Your regular financial auditor will check the free and reduced numbers you sent up to CALPADS. The state food and nutrition people will audit your food service reimbursement claims.

Free and Reduced-Price Meal (FRPM) Income Eligibility Under the LCFF

Which students are “eligible for free or reduced-price meals” under the LCFF? (Revised 20-Oct-2014)

Any student who meets the federal income eligibility criteria or is deemed to be categorically eligible for FRPM under the National School Lunch Program (NSLP) will be counted as FRPM-eligible. Except for directly certified and foster students identified through a statewide match, LEAs must submit the appropriate student program (SPRG) records to CALPADS in order for the students to be counted as FRPM-eligible. Based on these criteria, the following students are considered FRPM-eligible:

- Students meeting NSLP income criteria as documented by an NSLP application form on file (code 181—free meal or 182—reduced-price meal).
- Students identified by the LEA to meet the same household income eligibility criteria required by the NSLP as documented on an alternative household income data collection form (program code 181—free meal or 182—reduced-price meal).
- Students categorically eligible for FRPM, including:
 - Migrant students (program code 135)
 - Homeless students (program code 191)
 - Foster students in an out-of-home placement identified through a statewide match with California Department of Social Services foster data (program code not needed)
 - Students participating in the Food Distribution Program on Indian Reservations (FDPIR) (program code 181—free meal)

(The definition of foster youth for purposes of categorical eligibility under the NSLP, shown above, is narrower than the definition under the LCFF. The LCFF definition includes children and youth who are living at home receiving family maintenance services as well as foster students in an out-of-home placement. Children and youth who are living at home receiving family maintenance services are not categorically eligible for free meals under the NSLP. See the FAQs on definition of foster youth under LCFF.)

- Students directly certified as eligible for free meals based on the CALPADS state-administered automatic match with California’s CalFresh (formerly Food Stamp) and CalWORKs eligibility data (program code not needed).
- Students directly certified as eligible for free meals based on a match conducted by an LEA and its county welfare department of student enrollment and CalFresh and CalWORKs eligibility data (program code 181—free meal).

It is important to note that LEAs may not collect NSLP applications for students enrolled in schools with Provision 2 or 3 status in non-base years or Community Eligibility Provision (CEP) at any time. However, students enrolled in Provision 2/3 or CEP schools may qualify as FRPM-eligible for LCFF purposes through the direct certification process; based on their migrant, homeless, or foster status; or by a local process, such as collection of an alternative household income form to establish that the student’s household meets the income eligibility criteria required by the NSLP.

What is the timeline for determining income eligibility for free or reduced-price meals to qualify for LCFF?
(Revised 08-July-2014)

Eligibility based on an NSLP application or alternative household income data collection form. To be included in the LCFF unduplicated student count, an NSLP application or alternative household income data collection form must be submitted by students to their schools between July 1 and October 31 of the school year. For example, a student who submits an application on October 31, 2014 may be included in the 2014–15 LCFF unduplicated student count, if found to be eligible for FRPM. Applications submitted between July 1 and October 31 may be processed and approved by the LEA after October 31 and students found to be eligible may be included in that year. Although students may be considered eligible for free/reduced price lunch programs in the first 30 days of a school year based on the prior year’s eligibility, students may not be coded as FRPM-eligible based on this 30-day eligibility window.

For these students to be included in the unduplicated count, LEAs must submit an open program record with a Free Meal program code of 181 or a Reduced-Price Meal program code of 182 that is open over Census Day. This means that LEAs may use a program start date that is before Census Day for applications processed after Census Day. LEAs may update CALPADS with FRPM program records until the close of the CALPADS Fall 1 amendment window, which is generally in February. (Specific dates are posted on the [CALPADS Web Page](#).)

LEAs are required to verify a percentage of NSLP applications by November 15 of each year. If it is discovered during the income verification that a student should not have been designated as FRPM eligible, then the LEA must submit a correction to the FRPM record during the amendment period.

Eligibility based on direct certification. Students directly certified through the statewide process performed by CALPADS in July through November are included in the unduplicated student count for LCFF. (The direct certification process in CALPADS occurs on the second day of each month. The direct certification November pull is included in order to capture students directly certified in October.) CALPADS Certification Report 1.17 – *FRPM English Learner Foster Youth – Count* automatically includes these students. LEAs do not need to submit a Free Meal program record for these students.

Students directly certified through a local process conducted between July 1 and October 31 may be included in the unduplicated student count for LCFF. To be counted the LEA must submit a primary or short-term enrollment in CALPADS, and a Student Program (SPRG) File with a Free Meal Program record (program code 181). Both the enrollment and Free Meal program record must be open over Census Day.

Can an LEA share its FRPM data with another LEA for LCFF purposes? (Posted 06-Nov-2014)

Yes. LEAs may obtain FRPM data from other LEAs as students transfer from one LEA to another. Assembly Bill 1599 (Chapter 327, Statutes of 2014) amended *EC* Section 49558 (that governs the confidentiality of school meal records) to clarify that LEAs may disclose individual FRPM eligibility data with other LEAs for NSLP/meal certification purposes, and for LCFF data collections/calculations.

COEs often run special day classes at a district. The district collects FRPM data, provides meals, and collects reimbursements for those meals. The COE reports enrollment for those students in CALPADS and needs to obtain the FRPM data from the collecting district. Can the district release that information to the COE? (Posted 06-Nov-2014)

Yes. Rules about information sharing apply to school districts, COEs, and charter schools.

Can an LEA provide the actual reporting form (NSLP or alternative household income verification) to auditors? (Posted 06-Nov-2014)

Yes. LEAs (in the case of alternative household income forms) and food service departments (in the case of NSLP forms) may allow auditors access to individual forms for review, either for NSLP audits or LCFF audits. However, all documentation and information related thereto provided by the LEA staff (including any food services staff) to auditors is to be kept in strict confidence adhering to all state and federal privacy laws and is to be used solely for the purpose of determining whether a student is correctly designated as FRPM eligible.

LEAs (in the case of alternative household income forms) and food service departments (in the case of NSLP forms) have the discretion whether to allow auditors to leave the campus with the forms, make copies, or have the forms or copies e-mailed or mailed off campus. Further, auditors may be required to review the forms onsite to maintain confidentiality, even if the auditor wants an additional sample of forms and has already left the campus.

Who can an LEA, auditor, or food service personnel contact at CDE if they need further clarification on the documentation that is allowed to be released? (Posted 06-Nov-2014)

For questions related to LCFF funding and the alternative household income form, please contact PASE@cde.ca.gov.

For questions about CALPADS, please contact the CALPADS Service Desk at calpads-support@cde.ca.gov.

For questions related to the NSLP application, please contact your School Nutrition Program County Specialist. The SNP County Specialist list is available in the Child Nutrition Information Payment System Download Forms section entitled "Caseload SNP." If you do not have access to CNIPS, please call 1-800-952-5609 and you will be directed to your SNP County Specialist.

Increased Transparency Requirements for Local Bonds

Background

Local educational agencies (LEAs) have developed debt management policies to provide guidelines for the issuance of general obligation bonds, certificates of participation (COPs) and other forms of indebtedness. Although issuing debt can be an appropriate method of financing capital projects, prudent fiscal management and consistent monitoring of such debt issuance is required to preserve a district's creditworthiness, budget, and financial solvency.

Assembly Bills 2274 and 2551

To make debt financing more transparent to taxpayers and community members, the State of California has approved two new bills that become effective January 1, 2015: Assembly Bill (AB) 2274 (Gordon) and AB 2551 (Wilk).

AB 2274 requires the California Debt and Investment Advisory Commission (CDIAC) to, among other things, maintain contact with state and municipal bond issuers, underwriters, investors, and credit rating agencies to improve the market for issuances of state and local government debt.

AB 2551 requires that all bond issuances proposed by a county, city, district and/or political subdivision, or by any agency, department or board thereof, be submitted to the voters for approval.

AB 2274

AB 2274 allows the CDIAC to require any information deemed necessary about the debt issuance. Before AB 2274, the CDIAC could only require the sale date, name of the issuer, type of debt, and estimated principal. AB 2274 also authorizes the CDIAC to charge a fee for administering the program. The bill requires that all state and local agencies do the following:

- Require all agencies to notify the CDIAC of any debt issuance, including refinancing and other secondary issuances.
- Notify the CDIAC of any proposed debt issuance of state or local government no later than 30 days prior to the sale of any debt issue.
- Notify the CDIAC of final sale no later than 21 days after the sale of the debts.

FCMAT

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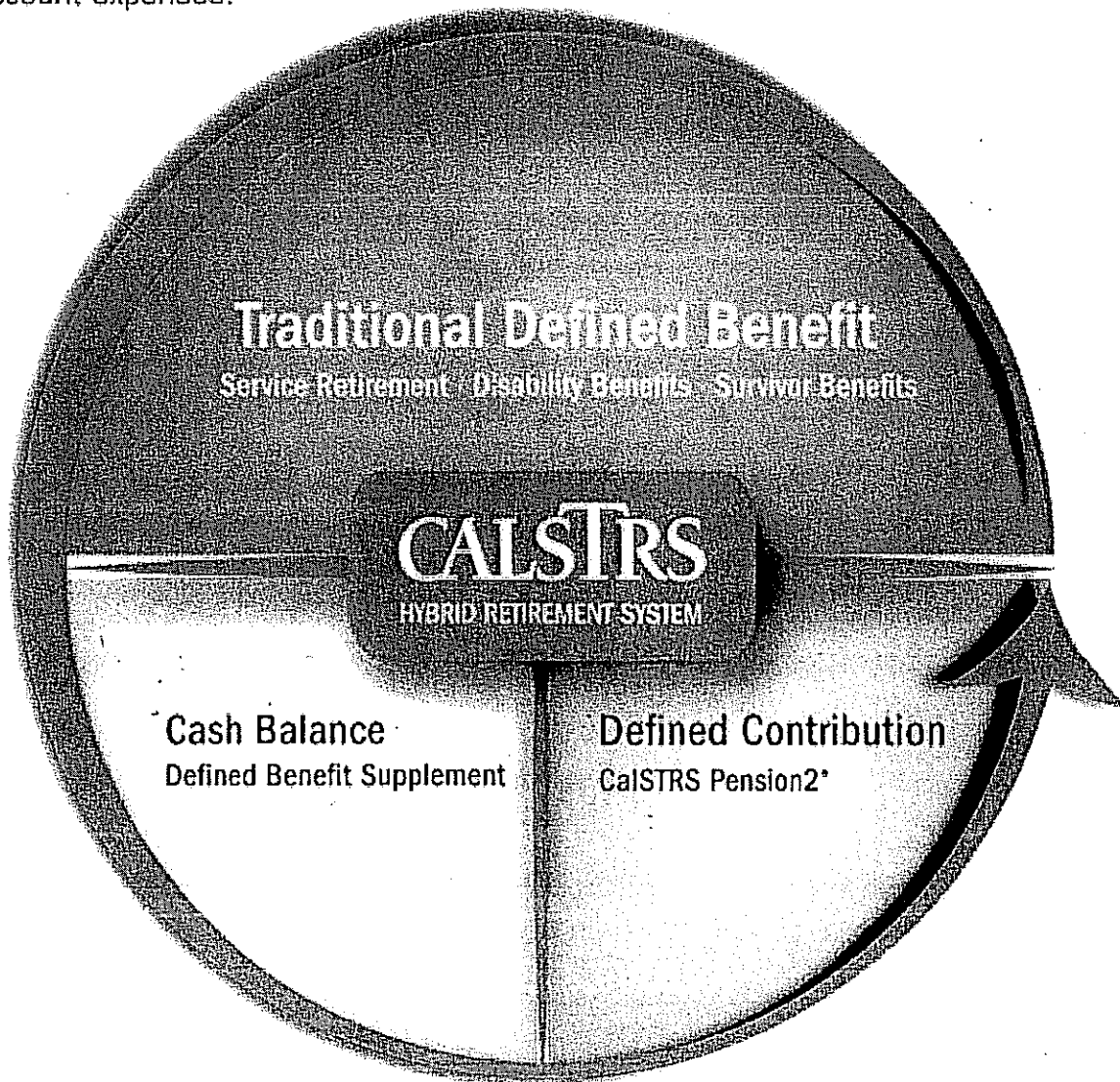
Your Retirement Plan

CalSTRS administers a hybrid retirement system consisting of a traditional defined benefit plan, a cash balance plan and a voluntary defined contribution plan:

- **Traditional defined benefit plan:** Your CalSTRS retirement benefit is a defined benefit pension. It's based on the following formula, not on how much you contribute or how well CalSTRS investments perform:

$\text{service credit} \times \text{age factor} \times \text{final compensation} = \text{your retirement benefit}$

- **Cash balance plan:** CalSTRS Defined Benefit Supplement is a cash balance plan. Your contributions and your employer's contributions earn a guaranteed annual interest rate. At retirement, you receive all the funds in your account. CalSTRS Cash Balance Benefit Program, an alternative to membership in the Defined Benefit Program for part-time educators, is also a cash balance plan.
- **Defined contribution plan:** With CalSTRS Pension2, you can set aside additional savings for retirement. Select from a variety of investment plans, then contribute to your tax-advantaged account through paycheck deductions. When you retire, the amount you have at retirement depends on your contributions, investment gains or losses, and account expenses.



SSC School District and Charter School Financial Projection Dashboard 2015-16 Governor's Proposed State Budget

This version of SSC's Financial Projection Dashboard is based on the 2015-16 Governor's Proposed State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Initial Grants	\$7,011	\$7,116	\$7,328	\$8,491
COLA at 1.58%	\$111	\$112	\$116	\$134
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$741	-	-	\$224
2015-16 Adjusted Base Grants	\$7,863	\$7,228	\$7,444	\$8,849

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS						
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ³	-	-
SSC LCFF Gap Funding Percentage	29.15%	32.19%	11.00%	12.82%	-	-

PLANNING FACTORS						
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%
California CPI	1.80%	2.10%	2.50%	2.90%	2.80%	2.50%
California Lottery ³	Base	\$128	\$128	\$128	\$128	\$128
	Proposition 20	\$34	\$34	\$34	\$34	\$34
Interest Rate for Ten-Year Treasuries	2.20%	2.50%	2.80%	3.00%	3.10%	2.90%
CalPERS Employer Rate	11.771%	12.60%	15.00%	16.60%	18.20%	19.90%
CalSTRS Employer Rate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan ⁴
The greater of 5% or \$64,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$64,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Go to the SSC LCFF Simulator™ at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator™.

³ The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—multiplied by the historical statewide average excused absence factor of 1.04446.

⁴ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration dollars.