

SONOMA

COUNTY

**SPECIAL
EDUCATION**

S · E · L · P · A

**LOCAL
PLAN AREA**

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**SPECIAL EDUCATION FISCAL & PROGRAM UPDATES
DBUG MEETING
August 28, 2015**

Medical Administrative Activities (MAA) and LEA Billing Program:

- Beginning with the 2015-16 Fiscal Year the MAA Program is now under the Business Services Department and any MAA Program updates will be presented at the MAA Coordinator Meetings and/or emails.

Educationally Related Mental Health Services (ERMHS):

- None

Special Education Data Reporting:

- Timelines & Due Dates:
 - ◆ Special Education Maintenance of Effort – SEMB & SEMA Reports:
 - Due to the SELPA, in hard copy form, on October 15, 2015
 - However, you do not need to wait until October 15th to submit your MOE Reports, once you have the completed your Unaudited Actuals, you can complete and submit the required reports, worksheets, and the additional exemption, if appropriate.
 - ◆ 2014-15 Excess Cost Calculation:
 - A corrected Special Education Enrollment Data Report : 2014-15 was emailed yesterday, please use this “report” to complete the Excess Cost Calculation
 - This is the first year that the California Department of Education (CDE) is requiring the Excess Cost Calculation to be submitted, meeting the September 15, 2015, due date will be greatly appreciated.
- SCOE 6-22 & Preschool SH Program Monthly Pupil Count:
 - ◆ No pupil count data reported for August

LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS

**Workpaper
Reference**

**Auditor
Initials**

G. INSTRUCTIONAL MATERIALS

1. Determine whether the school district governing board or county board of education, prior to making a determination through a resolution as to the sufficiency of textbooks or other instructional materials, held the public hearing or hearings required by Education Code section 60119 on or before the end of the eighth week from the first day pupils attended school for that year, or, in a school district or COE having schools that operate on a multitrack, year-round calendar, on or before the end of the eighth week from the first day pupils attended school for that year on any track that began in August or September.
2. Determine whether the school district governing board or county board of education provided 10-day notice of the required public hearing or hearings.
3. Determine whether each notice included the time, place, and purpose of the hearing and whether the school district or COE posted the notice at a minimum of three public locations in the school district or county, respectively.
4. Determine whether the hearing was held at a time that encouraged the attendance of teachers and parents and guardians of pupils who attend the schools in the district and did not take place during or immediately following school hours.
5. Determine whether the resolution stated that each pupil in each school had sufficient textbooks or instructional materials aligned to the content standards adopted by the State Board of Education pursuant to Education Code section 60605 or 60605.8 and consistent with the content and cycles of the curriculum framework adopted by the State Board of Education, or instead that there was an insufficiency of such textbooks or instructional materials, or both, in any one or more of mathematics, science, history-social science, and English/language arts including the English language development component of an adopted program, as appropriate. If the resolution stated any insufficiency, verify that the school district governing board or county board of education provided information to classroom teachers and to the public, setting forth, in the resolution, for each school in which an insufficiency existed, the percentage of pupils who lacked sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each pupil did not have sufficient standards-aligned textbooks or instructional materials, or both, and took action to ensure that each pupil would have sufficient textbooks or instructional materials, or both, within two months of the beginning of the school year in which the determination was made.
6. Verify whether the governing board made a written determination as to whether each pupil enrolled in a foreign language or health course had sufficient textbooks or instructional materials that were consistent with the content and cycles of the curriculum frameworks adopted by the State Board of Education for those subjects.
7. Verify whether the governing board determined the availability of laboratory science equipment as applicable to science laboratory courses offered in grades 9 to 12, inclusive.
8. If the school district or COE was not in compliance with any of these requirements, so state in a finding.

DEBT LINE CALENDAR LEGEND

CALENDAR AS OF JUNE 15, 2015

This calendar is based on information reported to the California Debt and Investment Advisory Commission on the Report of Proposed Debt Issuance and the Report of Final Sale or from sources considered reliable. Errors or omissions in the amount of a sale or financing participants will be corrected in a following issue. Cancelled issues are not listed in the calendar. The status of any issue may be obtained by calling the Commission.

- # Issue is newly reported in DEBT LINE. All other issues have been carried forward from previous calendars.
- + Issue has been republished to correct errata or list additional information.

TYPE OF SALE / DATE OF SALE / DATED DATE

Comp Competitive / Date of Bid Opening
 Neg Negotiated / Date Bond Purchase Agreement Signed
 PP Private Placement / Direct Purchase
 Dated Date Date interest begins to accrue

TAX STATUS DEFINITION

Federally Taxable Interest is subject to federal taxation
 State Taxable Interest is subject to State taxation
 Subject to Alternative Minimum Tax Interest on this issue is a specific preference item for the purpose of computing the federal Alternative Minimum Tax

INTEREST COST

The Interest Cost represents either the winning competitive NIC/TIC bid or the interest cost financing. The Net Interest Cost is calculated by using the total scheduled interest payments plus the underwriter's discount or minus the premium, divided by bond year dollars. Qualified Zone Academy Bonds (QZABs) carry little or no interest costs.

NIC Net Interest Cost
 TIC True Interest Cost

SELECTED REPORTING REQUIREMENTS

Under existing law (California Government Code Section 8855(f)), "The issuer of any proposed new debt issue of State or local government (or public benefit corporation incorporated for the purpose of acquiring student loans) shall, not later than 30 days prior to the sale of any debt issue at public or private sale, give written notice of the proposed sale to the Commission, by mail, postage prepaid."

Under California Government Code Section 8855(f), "The issuer of any debt issue of state or local government, not later than 21 days after the sale of the debt, shall submit a report of final sale to the commission by any method approved by the commission. A copy of the final official statement for the issue shall accompany the report of final sale. The Commission may require information to be submitted in the report of final sale that is considered appropriate."

Under California Government Code Section 53583(c)(2)(B) if a "local agency determines to sell the (refunding) bonds at private sale or on a negotiated sale basis, the local agency shall send a written statement, within two weeks after the bonds are sold, to the California Debt and Investment Advisory Commission explaining the reasons why the local agency determined to sell the bonds at private sale or on a negotiated sale basis instead of at public sale."

CREDIT ENHANCEMENT

LOC Letter(s) of Credit
 Ins Bond Insurance
 Oth Other third party enhancements
 Int State Intercept

RATING AGENCIES

S Standard & Poor's
 M Moody's Investors Service
 F Fitch IBCA
 NR Not rated

PARTICIPANTS

BC Bond Counsel
 CB Co-Bond Counsel
 EN Credit Enhancement
 FA Financial Advisor
 PU Purchaser
 TR Trustee
 UW Underwriter

REFUNDING

Issue is partially or fully for refunding

MATURITY TYPES

Serial Serial Bonds
 Term Term Bonds
 Comb Serial and term bond
 CAB Capital Appreciation Bonds

Variable Rate pegged to an index
 Other Fixed rate pegged to an index



California State Treasurer
John Chiang



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CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION

Reporting Forms and Fees

Reporting Forms

CDIAC encourages issuers to use the links below to file reports online. Online submittal requires Adobe Acrobat Reader 7.0 or higher. If you do not have Acrobat Reader 7.0 or higher, you may [download the free software](#). If you are unable to download and install the software, please contact CDIAC at cdiac_issuance@treasurer.ca.gov or use the mail-in forms.

Report of Proposed Debt Issuance	Online	Mail-in	Instructions
Report of Final Sale	Online	Mail-in	Instructions
Mello-Roos Reports			
Yearly Fiscal Status	Online	Mail-in	Instructions
Draw on Reserve/Default/Replenishment	Online	Mail-in	Instructions
Marks-Roos Reports			
Yearly Fiscal Status for Authority Issuers	Online	Mail-in	Instructions
Yearly Fiscal Status for Local Obligors	Online	Mail-in	Instructions
Yearly Fiscal Status for Loan Obligations	Online	Mail-in	Instructions
Draw on Reserve/Default/Replenishment	Online	Mail-in	Instructions

Reporting Fee Schedule - Effective July 1, 2010 to Present

Issue Type	Fee
Purchased by Agencies of the Federal Government	None
Less Than \$1,000,000	None
Short-Term Maturities	\$150
Long-Term Maturities	1.5 basis points, up to \$3000
Marks-Roos Financing Authority	Simultaneous bond sales will be charged one fee

Please see the [detailed fee schedule](#) for more information.

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