

SONOMA COUNTY OFFICE OF EDUCATION



Bulletin No. 17-04

October 2016

October 20, 2016

To: District/Charter Business Services
From: Judy Thomson, Director Fiscal Services

State of the State

According to the State Controller's Office's October 2016 monthly report, California's September revenues of \$10.57 billion outpaced expectations by \$152 million, or 1.5 percent. Total revenues have outpaced expectations for two straight months after four months of shortfalls. Total fiscal year-to-date revenues of \$24.55 billion are 1.1 percent below projections. Greater detail is below:

- ✦ *Personal income tax (PIT) receipts* of \$7.14 billion in September (\$4.8 billion in August) were \$127.7 million higher than predicted in the 2016-17 Budget Act, a difference of 1.8 percent. For the first three months of the fiscal year, PIT receipts are 1.1 percent higher than expected.
- ✦ *Corporation tax receipts* of \$1 billion for September (\$72.8 million in August) fell \$166.3 million short of projections—a difference of 14 percent. For the fiscal year-to-date, they are 16.7 percent lower than anticipated.
- ✦ *Retail sales and use tax receipts* of \$2.0 billion for September (\$3.24 billion in August) were \$208 million higher than expected. For the fiscal year-to-date, sales tax receipts are 0.4 percent lower than expected.

Parental Limit of Liability / Pupil Fees: Damage to School Property ~ further clarification

California *Education Code (EC)* Section 48904(a)(1) provides that the parent or guardian of a student who "willfully" cuts, defaces, or otherwise injures any real or personal property belonging to a school district, or personal property of a school employee. The word "willfully" modifies each of the phrases -- "cuts, defaces or otherwise injures" -- that follows. Therefore, school districts should analyze, on a case-by-case basis, whether property has been willfully damaged. This liability also shall not exceed \$10,000, adjusted for inflation per *EC* Section 48904(a)(2). The adjusted for inflation amounts that shall not be exceeded are listed below:

Calendar Year	Liability Limit	Percentage Change in Implicit Price Deflator
2015	\$18,700	2.26%
2016	\$19,100	2.12%

For further detail, please go to: <http://www.cde.ca.gov/fg/ac/co/parentliability2016.asp>

Administrative Employees to Teacher Ratio

The district's ratio of administrative employees to teachers as governed by Education Code (EC) section 41402 will be reviewed as part of the district's annual audit. To prepare for the annual audit, school districts must compile the information identified on the Employee Ratio Worksheet (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 EC sections 41403 and 41404 (i.e. the data requested on the Worksheet) which should be maintained in district files. The worksheet need not be submitted to the CDE. The annual Employee Ratio Worksheet can be found at: <http://www.cde.ca.gov/fg/aa/ca/documents/atrworksheet.doc>

For guidelines and more detailed information, please go to: <http://www.cde.ca.gov/fg/aa/ca/atrguidelines.asp>

Please note that this reporting does not apply to charter schools.

Public Records Act

The League of California Cities has created *A Guide to the California Public Records Act*. The guide is a very informative document that can be obtained by:

Go to www.cacities.org

Go to the "Resources" tab and click on "Publications" ... *Do NOT stop here, please continue!*

On the left side of the page under "Jump to..." go to "--Select Department--" and select "City Attorneys"

Click on the "Resources" tab

At the bottom of this page, click on "City Attorney Publications"

The first selection is *The People's Business: A Guide to the California Public Records Act – Download or Print!*

Additional supplemental and Q & A documents regarding this topic are also available – *Download or Print!*

Reminders:

AB 1200 –Collective Bargaining Reminder

Statute requires that the **costs associated with a tentative collective bargaining agreement** in the current and subsequent fiscal year be **disclosed at a public meeting *before* the agreement becomes binding** on the district. The superintendent of the school district and chief business official shall certify in writing that the costs incurred by the school district under the agreement can be met by the district during the term of the agreement. A school district shall provide the county superintendent of schools, upon request, with all information relevant to provide the understanding of the financial impact of any final collective bargaining agreement.

SCOE requests: (1) AB 1200 Collective Bargaining Disclosure form and (2) collective bargaining agreement be submitted.

Government Code section 3547.5 states:

Before a public school employer enters into a written agreement with an exclusive representative covering matters within the scope of representation, the major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for the current and subsequent fiscal year, shall be disclosed at a public meeting of the public school employer in a format established for this purpose by the Superintendent of Public Instruction [G.C. 3547.5(a)].

Education Code section 42142 states:

Within 45 days of adopting a collective bargaining agreement, the superintendent of the school district shall forward to the county superintendent of schools any revisions to the school district's current year budget that are necessary to fulfill the terms of that agreement.

Pursuant to Education Code section 42131:

A school district with a qualified or negative certification must allow the county office of education at least 10 working days to review and comment on any proposed agreement between the exclusive representative and the public school employer before it is ratified.

Records Retention Policy

Please note that SCOE considers the information submitted by districts and charters (such as interim/adopted budget reports/etc.) as LEA records and that LEAs are responsible for retaining those records.

Charter School 20 day Attendance Report

The Charter 20 Day Attendance Report (charter schools in their first year of operation and continuing charter that are expanding at least one grade level) must be submitted online **and** must be followed up by a hard-copy certification that is fully signed with original wet signatures. **The hard-copy form is due to SCOE by October 24, 2016.** Subsequent to review, SCOE will mail the form with original signatures to the CDE for their receipt by October 31, 2016.

Dates to Remember:

11/11/2016	Holiday ~ Veterans Day
11/17/2016	DBUG
11/24-25/2016	Holiday ~ Thanksgiving

NOTE: Documents that are presented at DBUG may be found at dp.scoe.org website under the "DBUG/SCOE Bulletins" tab.