

SCOE BIZ

Business Services Bulletin No. 21-20



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

June 24, 2021

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

Budget Adoption and 45 Day REVISE

The Legislature passed the 2021-22 State Budget on June 14th and sent a balanced State Budget to Governor Newsome for his action. When a deal is reached and the Budget is signed by the Governor, the 45-Day Revise count starts and it will be time for LEAs to make necessary budget updates to their 2021-22 Adopted Budgets. More details will follow in a separate SCOE Biz Bulletin, along with the BASC Common Message: 45-Day Revise.

Elementary and Secondary School Emergency Relief (ESSER) III

ESSER III preliminary allocations have posted. Allocation can be found [here](#). Two resource codes have been identified; resource 3213 (80%) and 3214 (20%).

- LEAs must reserve not less than 20% of its total ESSER III allocation to address learning loss.
- ✚ Please note LEAs will need to submit a Legal Assurance by June 25th to receive the first apportionment. **LEAs that do not apply by June 25th may apply after June 25th to receive funds through subsequent apportionments.**
- One significant difference between ESSER III and ESSER I & II is the completion of two plans: 1) Safe Return to In-Person Instruction and Continuity of Services Plan (**due 30 days after the ESSER III Assurance is signed; please plan ahead before submitting assurance!**) and 2) Expenditure Plan (**due by September 30, 2021**)
- Passwords for ESSER III are the same as ESSER II and were sent to Administrators previously

Low- Performing Student Block Grant (close out)

These funds are available for expenditure or encumbrance during fiscal years 2018-19, 2019-20 and 2020-21 only. LEAs will need to report on or before November 1, 2021 regarding the implementation of the plan, the strategies used, and whether those strategies increased the academic performance of the pupils identified by the block grant. **The reporting window is now open and can be found [here](#).**

CARES Act Reporting (Cycle 5)

Cycle 5 CARES Act reporting opens on Monday, July 1st and **closes on Wednesday, July 7th**. This reporting cycle reflects expenditures incurred from April 1 to June 30, 2021 on the following funds: CR Funds, Resource Code 3220, GEER I Funds, Resource Code 3215, and General Fund (GF), Resource Code 7420, ESSER I, Resource 3210, ESSER II, Resource 3212, and

ESSER III, Resources 3213 and 3214. LEAs can make corrections to previous cycles by making negative adjustments in their Cycle 5 reporting. To help with reporting SCOE has created a tool to track spending by resource, please find [here](#).

- ✚ Please remember the deadline for the General Fund (GF), Resource 7420, portion of the Learning Loss Mitigation Funds **is June 30, 2021**. **All GF dollars must be expended by June 30, 2021.**
- ✚ **All CR Funds must have been expended by May 31, 2021.**

Prop 39 California Clean Energy Jobs Act (close out) Final Reminder

These funds were awarded to LEAs for energy efficiency and clean projects several years ago. Important close out deadlines for this program are:

- All approved energy projects must be completed by June 30, 2021
- All Final Project Completion Reports are due 15 months after projection completion

LEAs may be billed for unused funds or failure to file the required reports. More information about the Prop 39 can be found [here](#).

Consolidated Application and Reporting System (CARS)

The Consolidated Application and Reporting System (CARS) spring release is now open and **closes on Thursday, July 22nd**.

- ✚ CDE has provided trainings posted on YouTube. The Navigating CARS webinar is an introduction to the system that is targeted to new local educational agency users. It covers how to maneuver in the CARS application, reviews the function of each tab, provides examples of data collection forms, and offers additional information about how CARS operates. This training webinar can be accessed here: <https://www.youtube.com/watch?v=qSI-b4YxiJY>.
- ✚ Additional information about CARS is available on the California Department of Education CARS web page at <http://www.cde.ca.gov/fg/aa/co/cars.asp>.
- ✚ If you have any questions regarding CARS, please try your SCOE Advisor with your questions first. If the answer is unknown or your question is unique, then please contact the Consolidated Application support desk by email at conappsupport@cde.ca.gov.
- ✚ Anyone may subscribe to the Consolidated Application distribution list by sending a blank email to join-consolidated-application@mlist.cde.ca.gov.

Brown Act Meeting Flexibilities to End 9/30/2021

On June 11, 2021 Governor Newsom issued timelines for the expiration of various Executive Orders (EOs) issued over the past seventeen months including the Brown Act flexibilities. EO N-08-21 directs that the current Brown Act flexibilities will continue **only through September 30, 2021**. Please see attached [SCLS memo](#) regarding this topic.

Federal Cash Management Data Collection (CMDIC)

The data collection window for the Federal Cash Management Data Collection (CMDIC) System will open July 10th and be open until July 31st. You may report your data at any time during this period. **LEAs must submit cash balance data by July 31st**, 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, GEER and ESSER would need to be included but you may have other non-reimbursable programs.**

Workshop Opportunities through School & College Legal
 Attached is a list of workshops for the 2021-22 School Year.

REMINDERS:

Positive Cash in all Funds on June 30th!

Today is the final day to submit cash transfer. Please run a final check to ensure all funds will have positive funds on June 30th. Good Escape report for the final check is a Fiscal 01; filtered by “yes” for assets and liabilities and object 9110.

GASB 84; Fiduciary Activities – ASB Reporting

On June 11th the attached memo was sent to LEAs regarding Fund 08, Student Activities Special Revenue Fund, options. LEAs have two options when establishing a Fund 08: 1) Close current ASB bank account(s) and establish a Fund 08 with the County Treasurer or 2) Maintain current ASB bank account(s) and establish a Fund 08 in Escape only (NO CASH

TRANSACTIONS). The [memo](#) discusses the options and provides sample resolutions for each option. Once reporting is established, please see the 2020-21 Year-End Close Manual (step 27) for sample entries to record activities and the goal, function, and object code combinations allowed with the new resource and/or fund.

P-Annual Attendance and Prior year Correction Due Dates

As a result of the hold harmless provision, P-Annual attendance reporting is not required at year-end for 2020-21. However, the P-Annual window is open for Audit Adjustments to Calpads Data. These reports, if applicable to your LEA, **and any prior year corrections to P-2 and P-Annual 2019-20 Principal Data Reports were due to SCOE on June 21, 2021.** If you have reports to submit, please reach out to Vickie Holden, vholden@scoe.org and/or your Fiscal Advisor as soon as possible.

Dates to Remember:

06/24/2021	2020-21 Last Cash Transfers due by 4:30 pm
07/01/2021	Preliminary Cash Roll to FY22
07/01/2021	2021-22 Screens open in ESCAPE
07/05/2021	Independence Day observed – SCOE Closed
07/06/2021	2021-22 First AP batch due @ Noon
7/14/2021	Escape New User AP/AR (morning) Click here to register
7/14/2021	Escape New user HR/Payroll (afternoon) Click here to register
07/23/2021	SCOE Year-End Closing Entry Packets emailed to LEAs
07/29/2021	Unaudited Actual Workshop via Zoom https://zoom.us/j/98468347798
07/30/2021	Districts eFile Use Tax and mail payment deadline
08/05/2021	Year-End Close checklist due to SCOE Advisor
08/06/2021	Escape Payroll Concept 1 of 3 Click here to register
08/26/2021	August DBUG

NO JULY 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.



SCHOOL & COLLEGE LEGAL SERVICES OF CALIFORNIA

*A Joint Powers Authority
serving school and college
districts throughout the
state.*

5350 Skylane Boulevard
Santa Rosa, CA 95403

Tel: (707) 524-2690
Fax: (707) 578-0517
santarosa@sclscal.org
www.sclscal.org

General Counsel
Carl D. Corbin

Attorneys
Ellie R. Austin
Monica D. Batanero
Jennifer Henry
Nancy L. Klein
Damara L. Moore
Jennifer E. Nix
Steven P. Reiner
Kaitlyn A. Schwendeman
Loren W. Soukup
Erin E. Stagg

Of Counsel
Robert J. Henry
Frank Zotter, Jr.

LEGAL UPDATE

June 17, 2021

To: Superintendents, Member School Districts (K-12)
From: Carl D. Corbin, General Counsel *CDC*
Subject: **Brown Act Meeting Flexibilities to End September 30, 2021**
Memo No. 15-2021

As referenced in our Legal Update No. 18-2020, on March 17, 2020, due to the COVID-19 pandemic, Governor Newsom issued Executive Order (“EO”) N-29-20, which provided various flexibilities associated with Brown Act meetings such as meetings not needing to be physically accessible to the public, allowing public participation through electronic means, and not requiring a quorum of the local body to be physically present within the boundaries of the local body.

On June 11, 2021, Governor Newsom issued EO N-08-21¹, in which he announced timelines for the expiration of various Executive Orders he has issued over the past seventeen months. EO N-08-21 directs that the current Brown Act flexibilities will continue only **through September 30, 2021**.

As of October 1, 2021, local bodies subject to the Brown Act will again need to fully comply with all provisions of the Brown Act. We advise our clients to begin preparing and planning to return to “normal” in the conducting of board meetings.

Also, please be advised there is not any state prohibition on convening a Brown Act meeting in-person prior to September 30, 2021, and there is not a requirement or prohibition on a local body providing an option for remote participation by the public for meetings at which the local body is present in-person. That said, the Legislature has been considering various bills regarding increasing/mandating public participation through electronic means for Brown Act meetings, but at this point, the various bills have not yet been adopted into law.

¹ <https://www.gov.ca.gov/wp-content/uploads/2021/06/6.11.21-EO-N-08-21-signed.pdf>.



Lastly, please be advised that the Brown Act does still allow for remote participation from a member(s) of the local body, but a quorum of the local body has to be present within the boundaries of the local body and the remote location(s) must have a meeting agenda posted at the location and be open to members of the public.²

Please contact our office with questions regarding this Legal Update or any other legal matter.

The information in this Legal Update is provided as a summary of law and is not intended as legal advice. Application of the law may vary depending on the particular facts and circumstances at issue. We, therefore, recommend that you consult legal counsel to advise you on how the law applies to your specific situation.

© 2021 School and College Legal Services of California

All rights reserved. However, SCLS grants permission to any current SCLS client to use, reproduce, and distribute this Legal Update in its entirety for the client's own non-commercial purposes.

² Government Code § 54953(b).



**SCHOOL & COLLEGE LEGAL SERVICES
OF CALIFORNIA**

Santa Rosa Office
5350 Skylane Blvd., Santa Rosa, CA 95403
Phone: 707-524-2690
Fax: 707-578-0517

Ukiah Office
2240 Old River Rd., Ukiah, CA 95482
Phone: 707-467-5127

2021-2022 Workshops
as of June 16, 2021

We are presenting our workshops with an in-person and virtual option through the use of SWIVL (<https://www.swivl.com/>). The workshops will be located at the Sonoma COE facility in the Teacher Learning Center.

The Zoom link and material will be distributed to registered attendees via email no later than close of business the day preceding the date of the workshop.

DATE	TITLE	PRESENTER	INTENDED AUDIENCE	LOCATION
August 31, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Best Practices in Assessment Associated with Emotional Disturbance & ERMHS ¹	Carl D. Corbin	K-12 Special Education Administrators; School Psychologists; ERMHS Providers.	Virtually – Zoom In-Person – Sonoma COE
September 1, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Collective Bargaining: Everything District Negotiators Need to Know ²	Ellie R. Austin & Kaitlyn A. Schwendeman	K-12/CCD Negotiating Team Members	Virtually – Zoom In-Person – Sonoma COE
September 2, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Title IX Regulations: Nuts & Bolts for Implementation ²	Monica D. Batanero	K-12/CCD Administrators, Title IX Coordinators, Deputy Title IX Coordinators, and Equity and Inclusion Staff	Virtually – Zoom In-Person – Sonoma COE
September 8, 2021 9:00 a.m. - 11:00 a.m. clients \$30/person non-clients \$40/person	Sexual Harassment and Abusive Conduct Prevention Training ²	Kaitlyn A. Schwendeman	K-12/CCD Supervisory personnel including District Board Members and non-supervisors	Virtually – Zoom In-Person – Sonoma COE

DATE	TITLE	PRESENTER	INTENDED AUDIENCE	LOCATION
September 9, 2021 12:30 p.m. - 3:30 p.m. clients \$45/person non-clients \$55/person	Student Discipline Including Special Education ¹	Carl D. Corbin	K-12 Administrators, school psychologists, and special education providers	Virtually – Zoom In-Person – Sonoma COE
September 17, 2021 9:00 a.m. - 3:00 p.m. clients \$75/person non-clients \$85/person	Human Resource Personnel Academy ²	Carl D. Corbin & Kaitlyn A. Schwendeman	K-12 Staff Responsible for HR Matters	Virtually – Zoom In-Person – Sonoma COE
September 21, 2021 9:00 a.m. – 1:00 p.m. clients \$60/person non-clients \$70/person	Title IX Part I - Coordinator Essentials ²	Monica D. Batanero	K-12/CCD Administrators, Title IX Coordinators, Deputy Title IX Coordinators, and Equity and Inclusion Staff	Virtually – Zoom In-Person – Sonoma COE
September 22, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Public Contracting ²	Loren W. Soukup & Erin E. Stagg	K-12/CCD Superintendents, Business Managers, Facility Directors	Virtually – Zoom In-Person – Sonoma COE
September 24, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Hot Topics in Special Education ¹	Jennifer E. Nix	K-12 Special Education Staff	Virtually – Zoom In-Person – Sonoma COE
September 28, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	How to Respond to a Public Records Act Request ²	Erin E. Stagg	K-12 /CCD Administrators, Deputy/Asst. Administrators, Business Managers, lower-level administrative staff	Virtually – Zoom In-Person – Sonoma COE

DATE	TITLE	PRESENTER	INTENDED AUDIENCE	LOCATION
October 1, 2021 9:00 a.m. - 11:00 a.m. clients \$30/person non-clients \$40/person	Charter School Law for the 2021-2022 School Year	Jennifer E. Nix	K-12 Charter School Authorizers and Charter School Directors	Virtually – Zoom In-Person – Sonoma COE
October 5, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Brown Act, Ethics, and Conflicts of Interest ²	Erin E. Stagg	K-12/CCD Board members, Administrators, Deputy/Asst. Administrators, Business Managers, etc.	Virtually – Zoom In-Person – Sonoma COE
October 6, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Legally Defensible Practices Regarding Section 504 of the Rehabilitation Act of 1973 ¹	Carl D. Corbin	K-12 All certificated staff would benefit, especially Administrators and School Psychologists	Virtually – Zoom In-Person – Sonoma COE
October 14, 2021 9:00 a.m. – 1:00 p.m. clients \$60/person non-clients \$70/person	Title IX Part II - Conducting Title IX Investigations ²	Monica D. Batanero	K-12/CCD Administrators, Title IX Coordinators, Deputy Title IX Coordinators, and Equity and Inclusion Staff	Virtually – Zoom In-Person – Sonoma COE
October 21, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	How to Respond to those Frequently Asked Questions: A legal overview of key issues when responding to student, parents, community, trustee and administrator questions and requests.*	Nancy L. Klein & Steven P. Reiner	K-12 School site and district office staff who regularly respond to questions and requests from parents, community members, board trustees, administrators and/or students	Virtually – Zoom In-Person – Sonoma COE

DATE	TITLE	PRESENTER	INTENDED AUDIENCE	LOCATION
October 27, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Social Media 101: Student Issues, Employee Issues, Board Member Issues and more!*	Erin E. Stagg & Kaitlyn A. Schwendeman	K-12 School site and district level administrators	Virtually – Zoom In-Person – Sonoma COE
November 3, 2021 9:00 a.m. - 3:00 p.m. clients \$75/person non-clients \$85/person	School Site Administrators 101	Carl D Corbin & Kaitlyn A. Schwendeman	K-12 School site administrators	
November 8, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Common Special Education Mistakes Leading to Litigation ¹	Jennifer E. Nix	K-12 Special Education Staff	Virtually – Zoom In-Person – Sonoma COE
November 10, 2021 9:00 a.m. – 1:00 p.m. clients \$60/person non-clients \$70/person	Title IX Part III - Nuts and Bolts of the Title IX Coordinator's Role ²	Monica D. Batanero & Kaitlyn A Schwendeman	K-12/CCD Administrators, Title IX Coordinators, Deputy Title IX Coordinators, and Equity and Inclusion Staff	Virtually – Zoom In-Person – Sonoma COE
November 17, 2021 9:00 a.m. – 1:00 p.m. clients \$60/person non-clients \$70/person	Comprehensive Review and Practical Guidance on Student Discipline ¹	Monica D. Batanero & Kaitlyn A Schwendeman	K-12 All school site and district administrators who have student discipline responsibilities	Virtually – Zoom In-Person – Sonoma COE
December 3, 2021 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Special Education for New Site Administrators ¹	Jennifer E. Nix	K-12 School Site Administrators	Virtually – Zoom In-Person – Sonoma COE

DATE	TITLE	PRESENTER	INTENDED AUDIENCE	LOCATION
December 8, 2021 9:00 a.m. – 1:00 p.m. clients \$60/person non-clients \$70/person	Title IX Part IV - Additional Title IX Challenges for Community Colleges ²	Monica D. Batanero	CCD Administrators, Title IX Coordinators, Deputy Title IX Coordinators, and Equity and Inclusion Staff	Virtually – Zoom In-Person – Sonoma COE
December 9, 2021 9:00 a.m. - 11:00 a.m. clients \$30/person non-clients \$40/person	Confidentiality and Record Retention/Destruction 101 ²	Erin E. Stagg	K-12/CCD Administrators, Deputy/Asst. Administrators, Business Managers, lower-level administrative staff	Virtually – Zoom In-Person – Sonoma COE
January 12, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Layoffs 101 (Certificated & Classified)	Carl D. Corbin	K-12 Staff responsible for layoffs	Virtually – Zoom In-Person – Sonoma COE
January 13, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Title IX Athletics ²	Monica D. Batanero & Kaitlyn A Schwendeman	K-12/CCD Site Administrators, Title IX Coordinators, Equity and Inclusion Staff, Athletic Directors, Coaches, and Booster Club Members	Virtually – Zoom In-Person – Sonoma COE
January 21, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	The Intersection of Special Education and Other Laws ¹	Jennifer E. Nix	K-12 Special Education Staff	Virtually – Zoom In-Person – Sonoma COE
January 24, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	The Brown Act, Conflicts of Interest and Governance Basics ²	Erin E. Stagg	K-12/CCD Board members, Administrators, Deputy/Asst. Administrators, Business Managers, etc.	Virtually – Zoom In-Person – TBD

DATE	TITLE	PRESENTER	INTENDED AUDIENCE	LOCATION
January 25, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Collective Bargaining: Everything District Negotiators Need to Know for the 2021-2022 School Year ²	Kaitlyn A. Schwendeman	K-12/CCD Negotiating Team Members	Virtually – Zoom In-Person – Sonoma COE
January 27, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Review of New Legislation Impacting Education for 2022 ²	Carl D. Corbin	K-12 Board Members and Superintendents	Virtually – Zoom In-Person – Sonoma COE
February 4, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Preschool Education A to Z ^{1,2}	Jennifer E. Nix	K-12 School Site Administrators	Virtually – Zoom In-Person – Sonoma COE
February 10, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	School and Workplace Investigations ²	Monica D. Batanero & Kaitlyn A Schwendeman	K-12/CCD Site administrators, HR Staff, Title IX Coordinators, any others who might conduct investigations.	Virtually – Zoom In-Person – Sonoma COE
February 24, 2022 9:00 a.m. – 1:00 p.m. clients \$60/person non-clients \$70/person	Title IX Part II - Conducting Title IX Investigations ²	Monica D. Batanero & Kaitlyn A Schwendeman	K-12/CCD Administrators, Title IX Coordinators, Deputy Title IX Coordinators, and Equity and Inclusion Staff	Virtually – Zoom In-Person – Sonoma COE
March 3, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	How to Respond to a Public Records Act Request ²	Jennifer Henry	K-12/CCD Administrators, Deputy/Asst. Administrators, Business Managers, lower-level administrative staff	Virtually – Zoom In-Person – Sonoma COE

DATE	TITLE	PRESENTER	INTENDED AUDIENCE	LOCATION
March 16, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Public Contracting ²	Erin E Stagg	K-12/CCD Superintendents, Business Managers, Facility Directors	Virtually – Zoom In-Person – Sonoma COE
April 6, 2022 9:00 a.m. - 12:00 p.m. clients \$45/person non-clients \$55/person	Student Discipline Including Special Education ¹	Carl D. Corbin	K-12 All school site and district administrators who have student discipline responsibilities	Virtually – Zoom In-Person – Sonoma COE
April 14, 2022 9:00 a.m. - 3:00 p.m. clients \$75/person non-clients \$85/person	Employee Health Leave Rights and Employer Responsibilities ²	Nancy L. Klein & Kaitlyn A. Schwendeman	K-12/CCD Any administrator or employee responsible for monitoring or approving employee leaves or for providing notices related to health leaves	Virtually – Zoom In-Person – Sonoma COE
April 27, 2022 9:00 a.m. - 11:00 a.m. clients \$30/person non-clients \$40/person	Sexual Harassment and Abusive Conduct Prevention Training ²	Kaitlyn A. Schwendeman	K-12/CCD Supervisory personnel including District Board Members and non-supervisors	Virtually – Zoom In-Person – Sonoma COE
May 12, 2022 9:00 a.m. - 11:00 a.m. clients \$30/person non-clients \$40/person	Confidentiality and Record Retention/Destruction 101 ²	Erin E. Stagg	K-12/CCD Administrators, Deputy/Asst. Administrators, Business Managers, lower-level administrative staff	Virtually – Zoom In-Person – Sonoma COE

Workshop dates and times subject to change.

Check <http://www.sclscal.org> for more details regarding the above programs and registration.

¹ **This course meets the qualifications for continuing education credit for LEPs, LPCCs, LMFTs, LCSWs, and NCSP. It also qualifies for hours of continuing professional development for Nationally Certified School Psychologists under provider number 1025. The California Association of School Psychologists maintains responsibility for the program and its content. Participants in this training**

will earn Continuing Education Units – one unit hour per hour of instruction at the workshop - which can be used toward CASP certification. If you wish to receive credit, add “CEU” after your last name at the time of registration for the workshop. For in-person attendees, each registrant wishing to receive credit must submit at the time of the workshop, a check for \$20 made out to CASP and a completed CASP form which SCLS will provide. For virtual attendees, information will be provided at the beginning of the workshop. This payment is separate and in addition to the workshop fee which is paid to SCLS. SCLS will submit the checks and forms for CEU’s to CASP.

² Participants in this training will earn Continuing Education Units for the total length of the workshop, which can be used towards California Association of School Business Officials CASBO certification.

*Our office is in the process of obtaining approval from the California Association of School Business Officials (CASBO) for continuing education credits.

Certificates of completion can be provided upon request as evidence of completion for the American Speech-Language-Hearing Association.

Advance reservations are necessary and space is limited. You may register on our website at www.sclscal.org, by calling (707) 524-2690, or by email to register@sclscal.org. The workshop fee must be paid prior to the workshop date and can be done by mailing checks payable to School and College Legal Services to 5350 Skylane Blvd., Santa Rosa, CA 95403 or by faxing a purchase order made out to School and College Legal Services to (707) 578-0517.

Workshop registration fees are per person.

The workshop fee will be charged for cancellations received less than seven days prior to the date of the workshop. If you are attending this workshop and are an individual with a disability who needs a special accommodation to participate, please call (707) 524-2690 at least 48 hours in advance of the workshop.

June 11, 2021

TO: District CBOs

FROM: Sarah Lampenfeld, Director, External Fiscal Services

RE: GASB 84: Fiduciary Activities – Associated Student Body Reporting

**PLEASE READ THIS ENTIRE MEMO.
THERE HAVE BEEN CHANGES AND NEW INFORMATION REGARDING THE ESTABLISHMENT OF
FUND o8**

The purpose of GASB Statement 84 was to establish criteria for identifying fiduciary activities and providing guidance for reporting such activities. The focus of the criteria centers on whether the government is controlling the assets and the beneficiaries with whom a fiduciary relationship exists. To comply with GASB Statement 84 LEAs are required to determine if Associated Student Body (ASB) funds meet the definition of fiduciary activity in fiscal year 2020-21.

A. Determining ASB activity type in accordance with GASB 84

Review each associated student body (ASB) activity or club to determine if it meets the definition of fiduciary activity in accordance with GASB 84.

- Meet the definition: will continue to be reported in Fund 95, Student Body Fund
- Does not meet the definition: should be reported in a governmental fund
 - The General Fund (Fund 01, 09, 62)
 - Or
 - The Student Activity Special Reserve Fund (Fund 08)

B. Options for establishing Fund o8

LEAs have two options when establishing a Fund o8:

- 1) Close current ASB bank account(s) and establish a Fund o8 with the County Treasurer

Or

- 2) Maintain current ASB bank account(s) and establish a Fund o8 in Escape only.

If an LEA elects to establish a Fund o8 in Escape only then the fund is **NOT** established with the County Treasurer and **NO CASH will be processed within the fund**. The fund will only be for reporting activities related to the ASB and the offset in the fund will be cash in bank rather than cash.

C. Establishing a Fund o8 under option one (1) or two (2):

1. Establishing Fund o8 in Escape and County Treasurer

- a. Establish a Fund o8 with County by passing a resolution
 - i. [Sample attached](#)
- b. Submit board approved resolution to SCOE for processing

2. Establish a Fund o8 in Escape ONLY (NO CASH in County Fund)

- a. Establish a Fund o8 with NO cash by passing a resolution
 - i. [Sample attached](#)
- b. Submit board approved resolution to SCOE for processing
- c. Once the NO CASH fund has been established the LEA will need to record revenues and expenditures. LEAs are not required to record ASB activities in LEA's local financial systems on a daily basis. LEAs may record monthly, quarterly, or annual journal entries in the appropriate fund as deemed necessary for preparing interim and year-end financial statements.
 - i. See 2020-21 Year-End Close Manual Step 27 for sample entries to record activity in a non-cash fund

It's recommended that LEAs check with their Auditor to determine if this GASB pertains to their ASB or club activities and/or if they are unsure which option of reporting is best for their LEA.

If there are any questions about the reporting options, please email me at slampenfeld@scoe.org or your SCOE Advisor.

Cc:

Mary Downey, Deputy Superintendent, Business Services
Christy Arend, Director, External Payroll and Finance
District Fiscal Management Advisors
Business Systems Support Analysts

Steven D. Herrington | Sonoma County Superintendent of Schools
Board of Education | Gina Cuclis, Herman G. Hernandez, Peter Kostas, Andrew Leonard, Lisa Wittke Schaffner

_____ SCHOOL DISTRICT
RESOLUTION NO. _____

**A RESOLUTION OF THE GOVERNING BOARD AUTHORIZING
THE ESTABLISHMENT OF FUND 08 –
STUDENT ACTIVITY SPECIAL REVENUE FUND**

BE IT RESOLVED by the Board of Trustees of the _____ School District and hereby ordered that:

WHEREAS, the Board of Trustees has authorized/approved, per Education Code 48930 students at _____ School District to organize a student body association within its public schools; and

WHEREAS, per Education Code 48933(b) & 48938 the District recognizes their administrative involvement in the Associated Student Body (ASB) Activities; and

WHEREAS, per GASB Statement 84, effective 2019-20, the District has determined that the ASB Activities within its public schools do not meet the fiduciary criteria (per GASB 84, paragraph 11(c2)); and

WHEREAS, school districts are authorized by Education Code 48930, 48933(b), & 48938 to organize ASB's and by GASB 84, to establish a restricted governmental fund known as the Student Activity Special Revenue Fund 08;

BE IT RESOLVED that the Governing Board of Trustees hereby authorizes the Sonoma County Auditor and Treasurer to establish a restricted fund to be known as the Student Activity Special Revenue Fund (08).

THIS RESOLUTION is effective on the date of adoption until revoked or superseded.

APPROVED, PASSED AND ADOPTED by the Governing Board of the _____ School District this ____ day of _____ 20__, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Clerk/Secretary of the Governing Board

The following summary gives a brief overview of the sections of the California Education Code applicable to grades K-12:

General Guidance Provisions of Law – K12

Education Code § 48930	Grants the governing board the authority to allow groups of students to organize a student body organization. Also discusses the purpose and privileges of student body activities.
Education Code § 48933	Gives guidance on where the ASB organization may deposit or invest its funds. Requires that ASB funds be spent with the preapproval of three people: an employee or official of the school district designated by the governing board, the ASB advisor (must be a certificated employee), and a student representative of the ASB organization.
Education Code § 48934	Allows ASB funds to be used to finance activities for noninstructional periods or to augment or enrich the district's programs for K–6 students.
Education Code § 48936	Provides guidance on uses of student funds, such as loans to other ASB organizations in the district or loans for permanent improvements to school district property.

Education Code § 48937	Requires the governing board to provide for the supervision and auditing of the ASB funds. Allows the governing board to use the school district staff for ongoing audits of ASB funds.
Education Code § 48938	Authorizes the governing board to appoint an employee to act as trustee for unorganized ASB funds in elementary and continuation schools, special education or regional occupational programs, or in adult classes.
Education Code § 35564	Applies only when a school district is reorganized, i.e., when two school districts are legally combined or boundaries are changed. The section provides guidance on how the ASB funds are split.

_____ SCHOOL DISTRICT
RESOLUTION NO. _____

**A RESOLUTION OF THE GOVERNING BOARD AUTHORIZING
THE ESTABLISHMENT OF FUND 08 –
STUDENT ACTIVITY SPECIAL REVENUE FUND
(NO CASH TRANSACTIONS)**

BE IT RESOLVED by the Board of Trustees of the _____ School District and hereby ordered that:

WHEREAS, the Board of Trustees has authorized/approved, per Education Code 48930 students at _____ School District to organize a student body association within its public schools; and

WHEREAS, per Education Code 48933(b) & 48938 the District recognizes their administrative involvement in the Associated Student Body (ASB) Activities; and

WHEREAS, per GASB Statement 84, effective 2019-20, the District has determined that the ASB Activities within its public schools do not meet the fiduciary criteria (per GASB 84, paragraph 11(c2)); and

WHEREAS, school districts are authorized by Education Code 48930, 48933(b), & 48938 to organize ASB's and by GASB 84, to establish a restricted governmental fund known as the Student Activity Special Revenue Fund 08;

BE IT RESOLVED that the Governing Board of Trustees hereby authorizes the Sonoma County Office of Education (SCOE) to establish a restricted fund to be known as the Student Activity Special Revenue Fund (08) in Escape only. This fund will not be established with the County Treasurer. This non-cash fund is for recording ASB activities for interim and year-end financial statements only. Statements will match local bank accounts.

THIS RESOLUTION is effective on the date of adoption until revoked or superseded.

APPROVED, PASSED AND ADOPTED by the Governing Board of the _____ School District this ____ day of _____ 20__, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Clerk/Secretary of the Governing Board

The following summary gives a brief overview of the sections of the California Education Code applicable to grades K-12:

General Guidance Provisions of Law – K12

Education Code § 48930	Grants the governing board the authority to allow groups of students to organize a student body organization. Also discusses the purpose and privileges of student body activities.
Education Code § 48933	Gives guidance on where the ASB organization may deposit or invest its funds. Requires that ASB funds be spent with the preapproval of three people: an employee or official of the school district designated by the governing board, the ASB advisor (must be a certificated employee), and a student representative of the ASB organization.
Education Code § 48934	Allows ASB funds to be used to finance activities for noninstructional periods or to augment or enrich the district's programs for K-6 students.
Education Code § 48936	Provides guidance on uses of student funds, such as loans to other ASB organizations in the district or loans for permanent improvements to school district property.

Education Code § 48937	Requires the governing board to provide for the supervision and auditing of the ASB funds. Allows the governing board to use the school district staff for ongoing audits of ASB funds.
Education Code § 48938	Authorizes the governing board to appoint an employee to act as trustee for unorganized ASB funds in elementary and continuation schools, special education or regional occupational programs, or in adult classes.
Education Code § 35564	Applies only when a school district is reorganized, i.e., when two school districts are legally combined or boundaries are changed. The section provides guidance on how the ASB funds are split.