SCOE BIZ

Business Services
Bulletin No. 22-19

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April 28, 2022

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: April 2022 Edition

State of the State

California's total revenues of $9.628 million in February were higher than forecasted by $1.682 million. Two-thirds of the way through the fiscal year, total revenues are $17.534 billion above the 2022-23 budget forecast; per State Controller Betty T. Yee March 2022's report**.**

- Personal income tax cash receipts for the first eight months of the fiscal year are $10.019 billion above forecast.
- Sales and use tax cash receipts for the first eight months of the fiscal year were $1.299 million above forecast. Cash receipts for February were $1.522 billion above the month's forecast of $2.717 billion.
- Corporation tax cash receipts for the first eight months of the fiscal year were $8.115 billion above forecast. Cash receipts for February were $119 million above the month's forecast of $343 million.

Reserve Cap Trigger for Fiscal Year 2022-23

The Governor's January FY23 Budget proposal includes deposits into the education rainy day fund for 2020-21 through 2022-23 since all four conditions of Proposition 2 would be met. The proposed deposits would trigger the cap on district reserves for the 2022-23 fiscal year. **This means districts affected by the reserve cap should be planning now.** Basic aid and districts with fewer than 2,501 ADA are exempt from the reserve cap.

Here is a presentation from August 2021 from the Advisor team on options for districts over their cap amount. In addition to the presentation is a Fiscal Alert by FCMAT.

Local Control and Accountability Plan (LCAP)

As your LEA's LCAP team develops their fiscal year 2022-23 LCAP, it is important to note the new additions to the Action Tables (formally known as the Expenditure Tables) in addition to the new distinction between increased and/or improved services for unduplicated students.

The external fiscal team presented on the fiscal aspects of the updated LCAP Template for 2022-23's LCAP (**full presentation here**) earlier this month. Below is recap for LEA's to remember/consider during LCAP development:

- New distinction between "increased" versus "improved" services for unduplicated pupils, which allows LEAs to meet the increased or improved services requirement quantitatively (at a cost) or qualitatively (at no cost).
    - **ONLY LCFF funds count towards meeting Minimum Proportionality Percentage (MPP)**
    - The increased and/or improved services requirement can be met **quantitatively and/or qualitatively. It is NOT a spending requirement.**
        - To increase services means to grow services in quantity (at a cost)
        - To improve services means to grow services in quality (at no cost)
- All LEA must complete the 2021-22 Action Tables for the Annual Update
- New LCFF Carryover Table
    - **Focus on LCFF funds (Qualification for contributing requirement)**
        - A calculation of the total difference between the total budgeted expenditures of planned actions and the total estimated actual expenditures for those actions
        - A determination of the total percentage point difference, if any, between the total planned qualitative improvements based on the planned specific actions reported in the LCAP and the total actual qualitative improvements for those actions reported in the LCAP, as applicable
- Updated Increased and Improved Services Section

Need help?
SCOE's Fiscal and ESS team will be hosting another LCAP development drop-in working session in May. The drop-in working sessions will be an opportunity for LEAs to ask questions and receive support from both the CI Directors and Fiscal Advisors. The added drop-in session is May 18th from 9:00 to 11:00. To join: Zoom link

SCLS Annual Notice to Parents
School and College Legal Services has issued Legal Update Memo No. 12-2022 regarding the 2022-23 Annual Notice to Parents. You can find and print the memo from SCLS' web page.

Indirect Cost Rates
The 2022-23 approved indirect cost rates for districts and charters are posted on the CDE Indirect Cost Rate (ICR) web page at http://www.cde.ca.gov/fg/ac/ic/index.asp. *EC* Section 38101(c) limits food service program indirect costs to amounts derived using the *lesser of* a district's approved indirect cost rate or the statewide average indirect cost rate. Each district should compare to determine the lowest rate for use with this program. The 2022-23 statewide average indirect cost rate is 5.35%.

ESSER and GEER Annual Reporting (Reminder)
Every local education agency (LEA) that received Elementary and Secondary School Emergency Relief (ESSER) I, ESSER II, ESSER III, and/or Governor's Emergency Education Relief (GEER) I funding will be required to report to the CDE for the Annual Report. **The**

reporting time period that covers October 1, 2020 through June 30, 2021. The Annual Report opens May 2nd and closes May 20th. It's recommended LEAs start gathering data now to ensure the reporting requirement is met. Here is a list of the data LEAs will need to report.

Sports Equity

Education Code section 221.9 requires each public elementary and secondary school, including each charter school, that offers competitive athletics to publish on its website separately *for each individual school*:

1. Total school enrollment, classified by gender.
2. Total number of students who participate in athletics, classified by gender.
3. Total number of school athletic teams, classified by gender, sport, and competition level.

The law first became effective for the 2015-16 school year. Annual postings are required by June 30th. The numbers reported should reflect the total number of players on a team roster "on the official first day of competition".

Reserve TRANSPARENCY disclosure at the Public Hearing (all Districts and general fund charters)

E**C 42127 (a)(2)(B)** requires a district's public hearing for the Adopted Budget must provide all the following for public review and discussion:

1) The minimum recommended reserve for economic uncertainties (REU) for each fiscal year identified in the budget.
2) The combined assigned and unassigned ending fund balances that are in excess of minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget. The fund balances include the General Fund and Fund 17, Special Reserve Fund for Other than Capital Outlay.
3) A statement of reasons that substantiate the need for assigned and unassigned fund balance in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

E**C 42127 (d)** states the County cannot approve a District's budget unless the reserve transparency disclosures have been made.

To ensure each district has performed the Reserve Transparency disclosure at the *Public Hearing*, please:

- **Note the *Reserve Transparency disclosure* as a *line item* on the Agenda of the *Public Hearing*.**
- **In the minutes of the meeting, report that reserves were reviewed and discussed in accordance with EC Section 42127 (a)(2)(B).**

What should be done between NOW and your *PUBLIC HEARING….*

1) Add the Reserve Transparency disclosure to the Agenda of the public hearing.
2) Determine the applicable District ADA.
3) Calculate minimum REU as determined by the State board.
4) Commit reserves as you deem applicable, discuss with auditors if you have concerns.
5) Identify the assigned and unassigned (includes REU) fund balance amounts.
6) Determine/create a statement of reason for the amount of assigned and unassigned fund balances in excess of State minimum REU, which is supported by your governing board.

7) An Excel spreadsheet titled Statement of Reason for Excess Reserves is posted on the SCOE website under financial forms http://www.scoe.org/pub/htdocs/fiscal-forms.html
8) Be able to articulate why the reasons are relevant and necessary.
9) Be ready to present at your public hearing date, which is earlier than your budget adoption date.
10) Make sure the minutes of the public hearing note that reserves were reviewed and discussed in accordance with EC42127 (a)(2)(B).

Notice of Public Hearing for 2022-23 Budget ~ Please fill out the publication notification (SCOE Biz Bulletin No. 22-18 dated March 24, 2022) so that SCOE can place the ad in the newspaper for you. This requirement applies to Districts and is optional for Charters.

Please make sure to check the newspaper to ensure your LEA's Notice of Public Hearing has been correctly published. Copy and save for your auditors.

Charter Schools Public Hearing Reminder: *Education Code (EC)* Section 47606.5(e) states: "The governing body of a charter school shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the local control and accountability plan or annual update to the local control and accountability plan."

The difference between a charter school's LCAP adoption process and a traditional school district/COE is that statute is vague about whether or not the charter school may or may not adopt the LCAP at the same public hearing referenced above.

In *EC* sections 52062 and 52068, it is clear that school districts and COEs must hold both a public hearing to solicit recommendations and comments of members of the public regarding specific actions and expenditures proposed to be included in the LCAP or annual update to the LCAP ***and*** they must adopt the LCAP at a separate public meeting. However, as you can see in the statute quoted above, it is less clear whether or not charter schools are required to hold a public hearing to solicit recommendations and then also hold a separate public hearing to adopt the LCAP. There is argument that the intent of the law is that the public hearing to solicit recommendations should be separate from the public hearing to adopt the LCAP because should there be recommendations solicited, the LEA would be expected to consider them prior to LCAP adoption. It would be very difficult for the LEA to consider recommendations and make decisions about those recommendations at the same meeting in which the LCAP is adopted. However, since statute is vague, the decision to hold one or two public hearings is locally determined by the charter school's local governing body and community.

Federal Cash Management Data Collection (CMDC)
The data collection window for the Federal Cash Management Data Collection (CMDC) System opened on April 10th and will close April 30th. You may report your data at any time during this period. **LEAs must submit cash balance data by April 30th**, 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 of .522% can** be found at https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/auditor-controller-treasurer-tax-collector/divisions/treasury/publications/interest-apportionment. 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, ELOG (resources 3216, 3217, 3218 and 3219 only), GEER and ESSER I, II, and III would need to be included, but you may have other non-reimbursable programs.**

Fiscal Report by School Service of California

School Services provides excellent explanations to current topics. If you are a member of School Services of California you can also see their reports by logging in to view on their web page or subscribe to their email service. Attached for your convenience are the following fiscal reports:

- CDPH Delays Student Vaccine Mandate the Same Day Senator Plan Shelves Bill
- Inverted Yield Curve Signals Looming Economic Downturn
- CalPERS Approves Employer Contribution Rates for 2022-23

School & College Legal Services 2022-23 Workshop Schedule

Attached is SCLS' **workshop schedule** for fiscal year 2022-23, as of April 2022

Workshop Opportunities through WestEd (Third and Final in the series)

Strategic Use of One-Time State and Federal Resources offered via free virtual consultation sessions on the strategic use of one-time funds and learning sessions. **In the third and final session of this three-part series, we will focus on strategies for sustaining investments of one-time funds, including steps to take now to achieve ongoing impact.**

Dates: The third session will be offered on the dates listed below. Please **register by clicking on your preferred session** and completing the registration form for each member of your team. Note that each session will cover the same materials.

- **May 3, 2022 | 9:00–10:45 a.m.**
- **May 5, 2022 | 9:00–10:45 a.m.**
- **May 12, 2022 | 10:00–11:45 a.m.**
- **May 18, 2022 | 1:00–2:45 p.m.**

Session Three topics will include a focus on the following:

- monitoring the impact of investments of one-time funds
- strategizing for sustaining the impact of investments of one-time funds
- communicating the impact of successful investments

Dates to Remember:

5/18/2022	LCAP Drop-In Session #3 zoom link
5/19/2022	Next Fiscal Year Workshop (hybrid: in-person – Redwood C and online-zoom link)
5/20/2022	School Services of California May Revise webinar (must register with SSC)
5/24/2022	Capitol Advisors May Revise webinar (must register w/Capitol Advisors)
5/26/2022	May DBUG (hybrid: in-person - Redwood C and online - zoom link)
5/30/2022	SCOE Closed for Memorial Day
6/02/2022	Year-End Close Workshop (hybrid: in-person – TLC room 3 & 4 and online – zoom link)

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.

Managing Local Reserves Under the Cap

This fiscal alert serves as a reminder to school districts that the conditions required to activate the local reserve cap were met in 2021-22, which means the cap will go into effect beginning with the 2022-23 fiscal year. This alert also makes recommendations about how to manage local reserves under the cap. The local reserve cap is a function of Proposition 2 (2014) and the statute related to state Proposition 98 reserves. Currently, local reserves are strong. Unified districts ended the 2020-21 fiscal year with an average unrestricted reserve of 22.36% of total general fund expenditures and other uses, which was an increase of 3.54% over 2019-20.

The local reserve cap may entail a discussion of where Education Code and Governmental Accounting Standards Board (GASB) Statement No. 54 on fund balance intersect with one another. Small districts (with an average daily attendance of less than 2501), community-funded districts, county offices of education and charter schools are exempt from the local reserve cap specified in Education Code; however, most districts are subject to the GASB pronouncements on fund balance. The related Education Code provisions are directed at budgets, while GASB 54 addresses actual accounting records and financial statements. Keeping this distinction in mind is important to understanding how the two intersect.

Local Reserve Cap Takes Effect in 2022-23

The current year's enacted state budget provided deposits into the Proposition 98 rainy day fund that bring the balance in the fund to $6.4 billion, triggering the local reserve cap in the following year (2022-23). The governor's proposed budget for 2022-23 makes an additional deposit to the rainy day fund, which ensures that the local reserve cap will remain in place for the foreseeable future. On March 17, 2022, the State Superintendent of Public Instruction issued a "Notification of School District Reserve Cap Requirements 2022-23 Fiscal Year," which affirms that the cap on local reserves is effective with the 2022-23 fiscal year.

The threshold percentages and how they are applied can be confusing. Proposition 2 and its enabling statues established a 3% threshold in the Proposition 98 Public School System Stabilization Account (PSSSA), or rainy day fund. This metric is measured as 3% of the total Proposition 98 expenditures for TK-12. As noted above, the current year balance is estimated at $6.6 billion, which exceeds the 3% threshold. When this threshold is met, it triggers a 10% cap on local districts' combined assigned and unassigned reserves (Education Code Section 42127.01(a)).

FCMAT

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The local reserve 10% figure is measured as a percentage of total general fund expenditures, transfers out and other uses. This is the same as the computation used to determine a local district's minimum reserve level, or reserve for economic uncertainties (sometimes also known as designated for economic uncertainties). Assigned and unassigned fund balances in the Special Reserve Fund for Other than Capital Outlay Projects (Fund 17) are added to the general fund to determine total reserves subject to the cap. Excluded from the reserve computation are the nonspendable, restricted and committed components of the fund balance.

Options to Manage the Local Reserve Cap

There are three options for eligible districts with reserves estimated to be higher than the 10% limit.

The first option is to spend down the reserves. This is sensible when it is related to an overall plan that supports students' needs and is not driven by the cap itself. Spending down reserves on one-time high-priority needs such as technology infrastructure, deferred maintenance, etc. may make sense in the context of a district's local control and accountability plan (LCAP).

The second option provided in statute is to seek a temporary waiver from the county superintendent. Each county superintendent will have to evaluate the circumstances of such a request. Education Code Section 42127.01(b) provides that a district may be exempt from the cap for up to two consecutive fiscal years within a three-year period based on documents indicating that extraordinary fiscal circumstances substantiate the need for the excess reserves. The statute requires a district to do all of the following:

1. Provide a statement that substantiates the need for a combined assigned and unassigned ending general fund balance that is more than 10%.
2. Identify the funding amounts in the budget adopted by the district that are associated with extraordinary fiscal circumstances.
3. Provide documentation that no other fiscal resources are available to fund the extraordinary fiscal circumstances.

Keep in mind if extraordinary fiscal circumstances exist, then so does the justification to commit funds. Not every county superintendent will issue a waiver, and not every district within a county will be treated the same, because each district has unique circumstances and risk factors.

FCMAT recommends against seeking a county superintendent waiver unless the county superintendent has expressed a willingness to consider such waivers. Also, a waiver is valid only for up to two consecutive years.

The third, and most viable, option available under statute is to reclassify any unassigned or assigned components of the fund balance to the committed or restricted category of the fund balance. While straightforward, this option shall be governed consistent with GASB 54. Every district should have a board policy on fund balance that references GASB 54 requirements. The model policy published by the California School Boards Association (CSBA) includes this reference in Policy 3100 – Budget and provides the following key provisions:

1. Committed fund balance includes amounts constrained to specific purposes by the Board.
2. For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period

(June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

The specifics and recommendations about how to reclassify funds to committed fund balance are explored in more detail below.

Excluded from each of the three options to manage the local reserve cap explored here is the reserve for economic uncertainties maintained by school districts pursuant to the criteria and standards for fiscal solvency (minimum reserve requirements) established by the State Board of Education (Education Code 33128). The reserve for economic uncertainties is a stabilization-like arrangement or minimum fund balance policy and does not meet the criteria under GASB 54 to be reported as either restricted or committed, because the circumstances in which the reserve might be spent are by their nature nonspecific and routine. As such, the reserve shall be reported as a component of the unassigned fund balance using the unique object code 9789 established under the Standardized Account Code Structure (SACS). Therefore, the reserve component of the unassigned fund balance is subject to the reserve cap.

The discussion above is not intended to limit more formal stabilization arrangements that may be eligible under GASB 54 to be classified as committed fund balance. In these cases, the circumstances under which the resources may be spent shall be both specific and nonroutine. You are encouraged to consult with your external auditors on the role and requirements for formal stabilization agreements.

Reclassifying a Portion of Local Reserves to Committed Fund Balance

GASB 54 defines *committed fund balance* as:

> . . . amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint . . .

The California School Accounting Manual defines *committed fund balance* as:

> Committed fund balance (objects 9750-9769) is the portion in which the use is constrained by limitations imposed by the LEA through formal action of its highest level of decision-making authority. It would include amounts set aside pursuant to an economic stabilization arrangement only if the arrangement were more formal than the reserve for economic uncertainties recommend by the Criteria and Standards for Fiscal Solvency.

FCMAT believes the best practice for making the initial commitment or modifying the commitment later is that it be done by governing board resolution and documented in the minutes of the board meeting. This ensures the highest level of transparency of the board's action. As an alternative to a separate resolution, districts can consider including the approval of the commitment in their budget adoption resolution, but districts should ensure each commitment is specifically identified. Districts should not simply include the commitment in the SACS forms without specific board action based on thoughtful justification. Each district has slightly different local preferences for and history of how items of this nature are handled. However, for school districts, formal action is typically limited to actions taken at a public meeting by the governing board, such as a vote, a resolution, or some similar action such as adoption of a budget.

A sample board resolution can be downloaded here.

The list of legitimate short- and long-term needs that justify committing funds to support them is almost endless. But keep in mind that each purpose should be supported by a specific set of facts and justification. The expectations of both GASB 54 and your external auditors are that there will be specific supporting documentation for the purpose and the dollar amount committed. Examples of supporting documents may include existing or new plans (e.g., LCAP, technology plan, deferred maintenance plan, multiyear financial projections). Examples of purposes to support commitments include:

1. Unspent supplemental and concentration grant funding to support LCAP goals
2. Technology refresh and investments
3. Deferred maintenance
4. Declining enrollment mitigation
5. Specific equipment or furnishing replacement
6. Textbook adoption(s)
7. Pension obligations
8. Other post-employment benefit obligations (if the district does not maintain a Fund 20)
9. Specific deficit spending mitigation measures
10. Formal stabilization arrangements (object 9750)

Consult with your external auditors on these and other purposes for commitments, including the justifying documentation that the auditor will be expecting.

If the district has made assignments within the fund balance for specific purposes, those assignments are the first place to go when considering making a commitment. The purpose may be for the same reason, but the authority approving either the assignment or commitment is different: assignments are typically made by administrative staff; commitments are typically made by the board through formal action (as mentioned above).

The purpose of the commitment does not have to be permanent and may be changed. Committed fund balance may be redirected by the district to other purposes if the redirection is done by the same means by which the funds were committed. The original purpose supporting the commitment must be modified using the same method by which it was originally imposed, that is, by the same formal action of the highest level of decision-making authority (i.e., formal action by the board of education via resolution or other means).

Reclassifying a Portion of Local Reserves to Restricted Fund Balance and Other Funds

Making contributions to restricted programs and for purposes typically accounted for in other funds are two other strategies within the reclassifying option. Although best practices would normally avoid contributing from the unrestricted general fund to a restricted program (e.g., Title I or Career Technical Education grant), except in limited circumstances such as for routine restricted maintenance, such an action may be an appropriate strategy to use excess unrestricted reserves. In this case, the contribution, if unspent, will be categorized as restricted fund balance.

Caution is warranted here because school districts do not have the authority to simply reclassify unrestricted funds as restricted funds. Restrictions are stipulated by constitution, external resource providers, or through enabling legislation. As an example, additional contributions to programs such as routine restricted maintenance are sufficient to reclassify funds as restricted. Consult with your external auditors to ensure compliance with GASB and generally accepted accounting principles.

Making contributions of unrestricted general fund resources to another fund for a specific, assigned, committed or restricted purpose is more typical. For example, a transfer to the Special Reserve Fund for Postemployment Benefits (Fund 20), for postemployment benefit liabilities, is routine. Transfers to child development, postemployment benefit reserves, other insurance reserves, capital projects and even food services may all fit in this strategy. Details matter. In some instances, funds that have been contributed to another fund may be lawfully restricted to the purpose of the receiving fund, and reversing this contribution may be prohibited. Further caution should be exercised when a district is subject to local contributions to facility projects funded under hardship conditions. When transfers from the general fund to other governmental funds are made, the district is indicating that it intends to use those resources for the purpose of the fund that receives the monies. At a minimum, this intent meets the requirements for classification as assigned fund balance in the receiving fund. However, the classification of reserves in the other funds (except Fund 17) is immaterial to the local reserve cap calculation because only the general fund and the Special Reserve Fund for Other than Capital Outlay Projects are included in the reserve cap calculation.

Timing can be Confusing

Education Code Section 42127.01(a) requires that:

> . . . a school district *budget* that is adopted or revised pursuant to Section 42127 shall not contain a combined assigned or unassigned *ending* general fund balance that is in excess of 10 percent of those funds [Emphasis added].

First, Section 42127 applies only to the adopted budget (July 1) or the 45-day budget revision. It does not include interim reporting periods; however, the expectation is that what is established at budget adoption is carried forward through the interim reports, unless the board changes the commitment, or the committed funds are appropriated in budgeted expenditures. Second, the prohibition is applicable to the *ending* balance, not the beginning fund balance. The implementation of the reserve cap in 2022-23 means that the adopted budget for 2022-23 (both the July 1 adopted budget and the 45-day revision) must adhere to the Education Code restriction and not contain a combined assigned and unassigned ending general fund (and Fund 17) balance of more than 10%.

As mentioned at the beginning of this alert, GASB 54 is applicable to, and a function of, the accounting process, not the budget process. As such, GASB 54's June 30 deadline pertains to estimated actuals, unaudited actuals and audited financial statements. Whether committing funds for a specific purpose or reclassifying funds to restricted programs or other funds, the timing of the board's action is important. GASB 54 requires that a district's governing board establish the constraints giving rise to a committed fund balance no later than the end of the fiscal year (June 30). The actual amounts attributable to each purpose may be determined after that date, but must occur before a district issues its financial statements. For districts, this means that the list of purposes for committed funds shall be adopted by the board before June 30, but the amounts designated for each purpose may be determined as part of the year-end closing process typically completed in August and early September. The amounts should be included in unaudited actuals submitted to the county superintendent and the California Department of Education. It is possible that these amounts may be corrected or revised during the audit, in which case final amounts will be reported in the audited financial statements.

Districts that reclassify reserves to committed fund balance would need to show those committed purposes and estimated amounts in the adopted budget as of July 1, 2022. However, they could change the purposes and amounts during the year up to June 30, 2023, which is the applicable deadline under GASB.

Now is the Time to Explore Options and Develop a Plan

The 2022-23 fiscal year is right around the corner. Districts need to finalize their approach to local reserve caps now. If you anticipate having 2022-23 assigned or unassigned reserves that are subject to the limitation, identify your course of action as part of your current budget development process. If you intend to spend down your reserves, those expenditures must be part of your 2022-23 expenditure plan and be included in your draft and final budget documents. If you intend to seek a county superintendent waiver for 2022-23, formally start that process now with an inquiry and follow up with your county office of education. Keep in mind that this option may not be available in every county or for every district; consider it a last resort. If you intend to reclassify reserves to committed or restricted fund balance through formal board action, FCMAT recommends you have that discussion with your board of education ahead of finalizing your budget. You don't want to be surprised at budget adoption if your board does not support reclassification.

Education Code Section 42127.01(a) clearly states, " . . . a school district budget that is adopted or revised pursuant to Section 42127 *shall not contain* a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of those funds" [Emphasis added]. Districts shall not prepare or adopt a budget with a combined assigned and unassigned general fund balance that is more than 10% (including the Special Reserve Fund for Other Than Capital Outlay Projects, Fund 17).

County superintendents have broad authority in reviewing a district's adopted budget and making a final determination about whether it meets the standards. County superintendents have several options to address a noncompliant condition in a district's adopted budget, including:

1. Disapprove the budget pursuant to Education Code Section 42127(d).
2. Conditionally approve the budget pursuant to Education Code Section 42127(d) and require that the district address the excess fund balance in order to receive approval of its budget.
3. Approve the budget but comment about the excess fund balance in the approval letter, directing the district's governing board to remedy the condition.

County superintendents will follow the basic principles of fiscal oversight in making the appropriate determination about whether a district's budget meets the standards. The county superintendent's approach and message to a district will depend on the unique circumstances and risk factors present.

Most county superintendents have reported that they are proactively communicating and working with their local districts on the requirements related to the local reserve cap and are working to help districts reclassify excess fund balance as part of the budget adoption process.

As noted in this alert, FCMAT recommends districts that project having a combined assigned or unassigned ending general fund balances of more than 10% reclassify portions of their fund balance to committed funds pursuant to the established accounting standards.

Resources

CDE letter to the field, "Notification of School District Reserve Cap Requirements 2022-23 Fiscal Year," March 17, 2022

CDE letter to the field, "New Requirements for Reporting Fund Balance in Governmental Funds," January 7, 2011

GASB, "Fact Sheet about Fund Balance Reporting and Governmental Fund Type Definitions"

California School Accounting Manual, 2019 edition

Sonoma County Office of Education

Sarah Lampenfeld <slampenfeld@scoe.org>

Upcoming Annual Reporting Requirements

EDReliefFunds <EDReliefFunds@cde.ca.gov>
To: Sarah Lampenfeld <slampenfeld@scoe.org>

Wed, Feb 2, 2022 at 3:13 PM

You are receiving this message because you are subscribed to the CDE ED Relief Funds listserv.

February 2, 2022

The California Department of Education (CDE) is reaching out to you to provide an update regarding the required Annual Reporting for the U.S. Department of Education.

Every local education agency (LEA) who received Elementary and Secondary School Emergency Relief (ESSER) I, ESSER II, ESSER III, and/or Governor's Emergency Education Relief (GEER) I funding will be required to report to the CDE for the Annual Report. **The reporting time period that will be covered will be from October 1, 2020, through June 30, 2021**. The Annual Reporting will begin in April 2022.

ESSER I, II, and III Annual Reporting

LEAs will be required to report expenditures for ALL ESSER funding sources by the following categories in this reporting period:

- Addressing Physical Health and Safety
- Meeting Students' Academic, Social, Emotional, and Other Needs (Excluding Mental Health Supports)
- Mental Health Supports for Students and Staff
- Operational Continuity and Other Allowed Uses

Under each of the ESSER categories above, LEAs will be required to report the **total amount expended** for:

- Personnel Services – Salaries
- Personnel Services – Benefits
- Purchased Professional and Technical Services
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Debt Service and Miscellaneous
- Other Items

LEAs will report additional allowable use categories (Yes/No) for which the 20% of ESSER III funds reserved to address the impact of learning loss (resource code 3214) were used.

LEAs will also be required to report on planned uses of funds by each category by percentage.

Additionally, LEAs will be required to answer whether they have spent ESSER funds (Yes/No) on the following items in this reporting period:

- Promoting vaccination
- Consistent and correct mask use

- Physical distancing
- Screening testing to promptly identify cases, clusters, and outbreaks
- Ventilation
- Handwashing and respiratory etiquette
- Staying home when sick and getting tested
- Contact tracing
- Cleaning and disinfection

Furthermore, LEAs will report as to whether or not (Yes/No) they used ESSER funding for providing internet access, reengaging students, allocation of resources, and addressing learning loss in this reporting period.

Like last year, LEAs will also be required to report on the number of Full-Time Equivalent positions, which includes all staff regardless of whether the position is funded by Federal, State, local, or other funds.

GEER Annual Reporting

For GEER funding, LEAs will have to report as to whether or not (Yes/No) funds have been used during this reporting period for:

- Purchasing educational technology
- Activities focused on addressing the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth
- Providing mental health services and supports
- Sanitization and minimizing the spread of infectious diseases
- Extended learning time opportunities
- Other

LEAs will be additionally required to report on planned uses of funds by category by percentage for:

- Purchasing educational technology
- Providing menta health services and supports
- Sanitization and minimizing the spread of infectious diseases, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases
- Extended learning time opportunities, including tutoring, summer learning, and supplemental afterschool programs.
- Other
- Not yet determined

An additional category of planned uses by percentage is also required, but can include planned funds from categories listed above:

- Activities focused specifically on addressing the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth

LEAs will also be required to answer (Yes/No) if GEER funding was used to provide home internet access, mobile hotspots, devices, internet subscriptions for students, home internet access, and/or Other in this reporting period.

For GEER Annual Reporting, LEAs will also be required to report how many non-public and public schools received GEER funding or services during this reporting period.

The CDE recommends LEAs start collecting this information now to support future reporting.

If you have additional questions, please send questions via email to EDReliefFunds@cde.ca.gov.

Thank you!

CDE Federal Stimulus Team

Join the CDE ED Relief Funds listserv by sending a blank email message to join-edrelieffunds@mlist.cde.ca.gov.

CDPH Delays Student Vaccine Mandate the Same Day Senator Pan Shelves Bill

BY KYLE HYLAND

posted April 15, 2022

There were two big announcements yesterday, April 14, 2022, on the student COVID-19 vaccine front. Just hours after Senator Richard Pan (D-Sacramento) announced that he was shelving Senate Bill (SB) 871, the California Department of Public Health (CDPH) announced that it was delaying the regulatory process used to require students to be inoculated against COVID-19. We detail both of these announcements below as well as the other significant bills still alive related to vaccines and testing.

Senator Pan Shelves SB 871

Senator Pan's announcement that he is holding SB 871 effectively puts an end to perhaps the most controversial K-12 bill on the docket for the 2022 Legislative Session. The bill would have prohibited parents from opting their children out of the COVID-19 vaccine requirement for their strongly held personal or religious beliefs. In other words, SB 871 would have effectively only allowed for medical exemptions as the opt-out criteria for the state's COVID-19 inoculation requirement to attend school.

In his press release, Senator Pan provided his rationale for shelving the bill, stating that, "until children's access to COVID vaccination is greatly improved, [he] believe[s] that a state-wide policy to require COVID vaccination in schools is not the immediate priority, although it is an appropriate safety policy for many school districts in communities with good vaccine access."

Over the last several weeks many Capitol insiders were speculating that Senator Pan was going to shelve SB 871 due to the opposition it was receiving. The bill's prospects took a huge blow when Senate Education Committee Chair Connie Leyva (D-Chino) publicly announced that she would not support the bill if and when it came to her committee. When the chair of a committee does not support a measure, it significantly hurts its chances of passing.

CDPH Delays COVID-19 Vaccine Requirement

Despite SB 871 being held, the student vaccine mandate announced by the CDPH back in October 2021 is still scheduled to go into effect via a two-phase approach (grades 7-12 in the first phase and grades K-6 in the second phase) and will become effective once the COVID-19 vaccine has been fully approved by the Food and Drug Administration (FDA) for the two grade spans (see "Student COVID-19 Vaccine Requirement

Announced" in the October 2021 *Fiscal Report*). With SB 871 no longer moving forward, parents can still opt their children out of the vaccine requirement for their strongly held personal or religious beliefs, in addition to legitimate medical exemptions.

Following Senator Pan's earlier announcement regarding SB 871, the CDPH announced that it was delaying the regulatory process for the vaccine mandate. Before initiating the rulemaking process for the vaccine mandate, the CDPH stated that the FDA would need to fully approve the vaccine for each grade span, starting with students in grades 7-12. However, the FDA has only granted full approval for Pfizer's COVID-19 vaccine for ages 16 and up, and for Moderna's vaccine for ages 18 and up, meaning they have yet to fully approve a vaccine that covers the entire 7-12 grade span.

For this reason, the CDPH said that it will not initiate the regulatory process for a COVID-19 vaccine requirement for the 2022-23 school year and would not approve a process sooner than July 1, 2023.

As a result, there will not be a state COVID-19 vaccine mandate for students for the entirety of the 2022-23 school year. However, this announcement does not preclude local jurisdictions, including county health offices and local educational agencies (LEAs), from implementing their own COVID-19 vaccine mandate for students sooner than the state requirement.

Active Vaccine and Testing Bills

Senator Pan's announcement on holding SB 871 comes just two weeks after Assemblymember Buffy Wicks (D-Oakland) decided to hold her bill, Assembly Bill (AB) 1993, which would have required California employers to ensure their employees were vaccinated against COVID-19 (see "COVID-19 Employer Vaccine Mandate Bill Stalls" in the April 2022 *Fiscal Report*). Now that both SB 871 and AB 1993 are shelved for the year, there are only a handful of vaccine and testing bills still active that would have implications for LEAs:

- AB 1797 (Weber, D-San Diego) would make changes to the statute governing the California Immunization Record Database by requiring those with access to the database (healthcare providers, schools, childcare facilities, family childcare homes, and county human services agencies) to disclose specified immunization information
    - This bill is scheduled to be heard by the Assembly Health Committee next Tuesday, April 19, 2022

- SB 866 (Wiener, D-San Francisco) would permit minors 12 years and older to get vaccinated without parental consent for all vaccines approved by the FDA that meet the recommendations of the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention
    - This bill has yet to be scheduled for a hearing by the Senate Judiciary Committee

- SB 1479 (Pan) would require the CDPH to coordinate LEA COVID-19 testing programs that are currently federally funded or organized under the California COVID-19 Testing Task Force

- This bill was approved by the Pan-chaired Senate Health Committee 9-2 on March 30, 2022, and is scheduled to be heard by the Senate Education Committee on Wednesday, April 27, 2022

AB 1797 and SB 1479 need to clear policy committee by Friday, April 29, 2022, or they will be considered dead under legislative rules. As a nonfiscal bill, SB 866 has until Friday, May 6, 2022, to be approved by the Senate Judiciary Committee. We will continue to provide updates on these bills in subsequent *Fiscal Report* articles and our "Top Legislative Issues" series.

Inverted Yield Curve Signals Looming Economic Downturn

BY PATTI F. HERRERA, EDD

BY JOHN GRAY

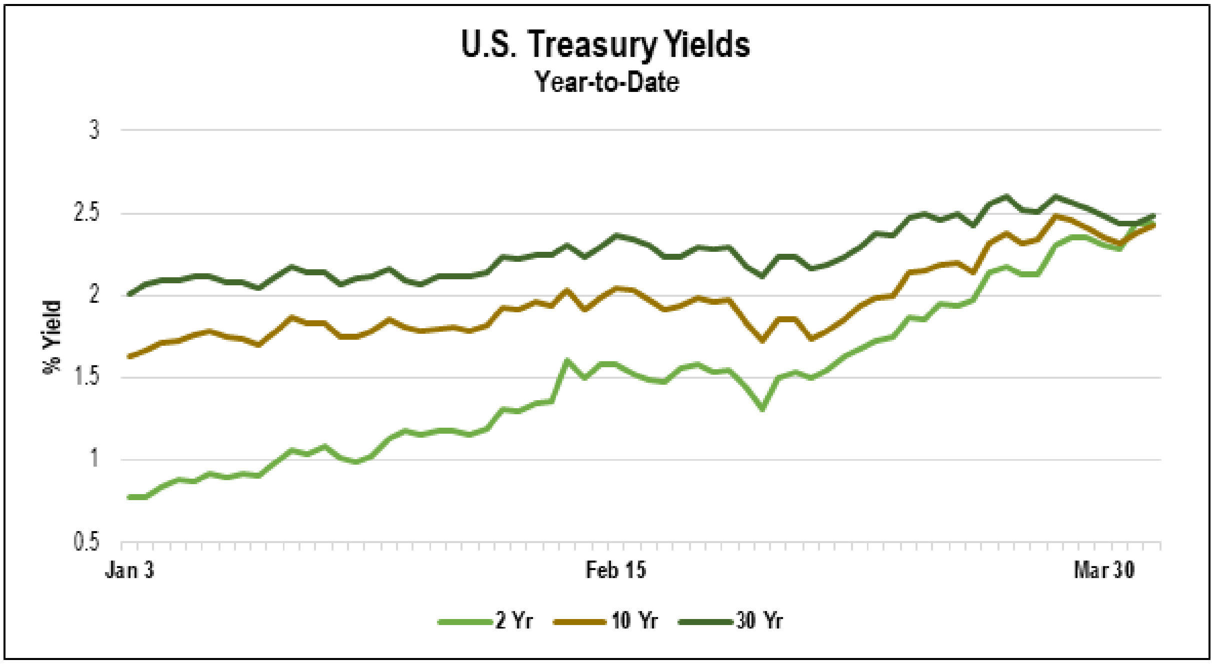
posted April 6, 2022

When we first presented the concept of the yield curve and its predictive power on future economic trends, no one would have guessed that our esteemed colleague, Robert Miyashiro, was forecasting that an international health pandemic would catapult the state, national, and global economies into deep—albeit short—recessions (see "More on the Yield Curve" in the August 2019 *Fiscal Report*).

Well, he did (even if unwittingly). Let's review what Robert taught us, and we will explain why we are raising the specter of an economic downturn in its context once again.

What Is the Yield Curve?

In the simplest terms, the yield curve is the relationship between a yield (or return on investments) on a U.S. Treasury bill, bond, or note and its investment term. Because these assets are backed by the U.S. government, investors view them as safe bets. Generally, Treasurys with longer maturities yield higher returns for investors than those with shorter terms since investors have to wait longer to realize their gains. So, conventionally, we see progressively higher yields or interest rates on assets as their terms to maturity increase.



The graph above shows the convergence of the yields on the 2-, 10-, and 30-year Treasurys leading into April 2022, signaling an impending shift in the relationship between the yields. When short-term Treasurys start yielding higher returns or interest rates than longer-term investments, we refer to this as an "inverted yield curve." The graph below shows the narrowing spread between 2- and 10-year Treasurys and the inversion point, when the interest rates for 2-year Treasurys were 0.06% higher than 10-year Treasurys.

Yield inversions can occur for a number of reasons, chiefly that the Federal Reserve increases short-term interest rates more than it does long-term interest rates, usually on a temporary basis, to address inflation. They can also occur when long-term interest rates decline when investors put downward pressure on long-term interest rates because of lowered economic and monetary policy expectations. And finally, yield curve inversions occur when investors believe that there are risks to the health of the future economy, in which case they are willing to accept less returns on longer-term investments in exchange for the security of the investment itself.

Regardless of the cause of a yield curve inversion, when short-term interest rates spike above long-term interest rates, it signals that either monetary policy is attempting to address a problematic economic condition or that investors are growing weary of the future economy—either signaling trouble ahead.

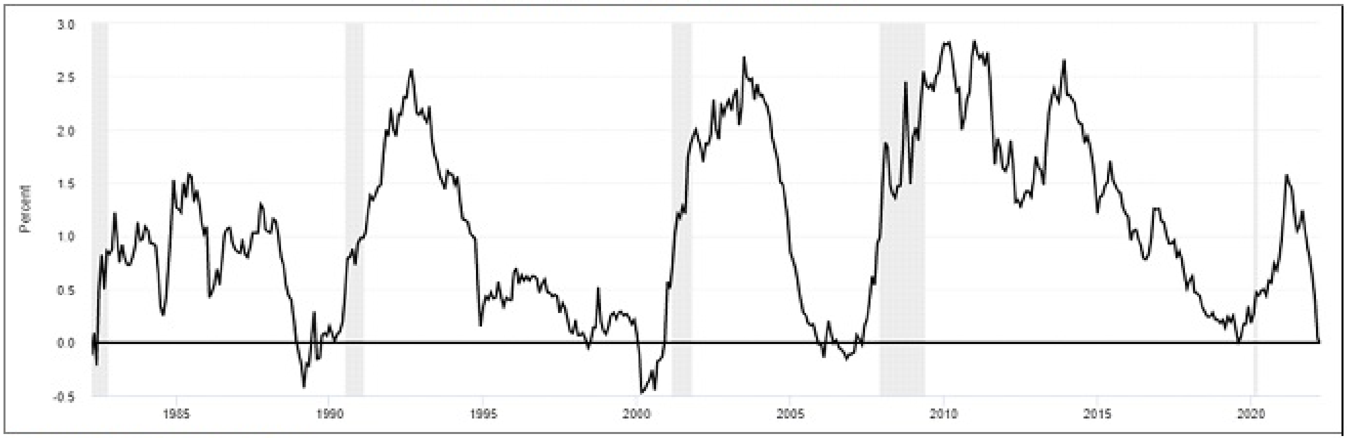
On April 1 and April 4, 2022, interest rates on 2-year Treasurys were modestly higher than the yields on 10-year Treasurys, by 0.06% and 0.01%, respectively. The last time the yield curve inverted was in the third quarter of 2019.

Predictive Power of the Inverted Yield Curve

The power of the yield curve to predict future economic trends has been studied extensively. Economists and researches alike have documented its power to predict a looming economic recession. As illustrated, the graph below shows that whenever the relationship between the 2-year and 10-year yields inverts, the phenomenon is followed by an economic recession (shown as the shaded gray bars).

According to some, when the yield curve inverts, it signals a better than two-thirds chance that the economy will enter into a recession within a year and a 98% chance that it will do so in within two years.

Inverted Yield Curve and U.S. Economic Recessions
2- to 10-Year Treasury Yield Spread



Source: Fred Economic Data

As practitioners who spend their lives in numbers, we know that two days of an inverted yield curve doesn’t make a trend. And, as Robert cautioned in his August 2019 article, it is important to note that a one-day inversion is not a reliable predictor of economic recessions.

We will be watching the Treasury data closely as the Federal Reserve continues to adjust interest rates and tighten monetary policy, and as investors modify their behaviors to address concerns they have over protracted inflation, supply and demand imbalances, rising energy costs, and the economic impact of the Ukranian-Russian war.

We’ll cover this topic with more recent data at our upcoming May Revision and School Finance Conference if warranted.

CalPERS Approves Employer Contribution Rates for 2022-23

BY CHARLENE QUILAO

posted April 21, 2022

As reported in our April 2022 *Fiscal Report* article, "CalPERS Set to Adopt 2022-23 Employer Contribution Rate," the California Public Employees' Retirement System (CalPERS) Board, on April 18, 2022, approved the staff recommendation to set the 2022-23 employer contribution rate at 25.37% and corresponding contribution rates as follows:

	Actual	Projected				
	2022-23	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
Employer Contribution Rate	25.37%	25.20%	24.60%	23.70%	22.60%	22.60%

These current rates should be used for local educational agencies and will be included in the next version of the School Services of California Inc.'s Financial Projection Dartboard, to be prepared with the 2022-23 May Revision Budget.

In terms of the member contribution rates, the 2022-23 Board-approved contribution rate for the Public Employees' Pension Reform Act (PEPRA) school members will be subject to a 1.00% increase from their current contribution of 7.00%, for a total of 8% of their salary. This rate increase will become effective on July 1, 2022. For school members not subject to PEPRA (i.e., classic members), they are required by statute to continue to pay 7.00% of their salary.

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SCHOOL & COLLEGE LEGAL SERVICES
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2022-2023 Workshops

as of April 25, 2022

We are presenting our workshops with an in-person and virtual option (based on in-person enrollment) through the use of SWIVL (https://www.swivl.com/). The workshops will be located at the Sonoma COE facility in the Teacher Learning Center. Those workshops with limited in-person enrollment will be via Zoom only.

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 30, 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** Administrators, school psychologists, and special education providers	Virtually – Zoom In-Person – Sonoma COE
September 7, 2022 9:00 a.m. - 1:00 p.m. clients $60/person non-clients $70/person	Title IX: Part I: Overview & Coordinator Role[2]	Kaitlyn A. Schwendeman & Leah M. Smith	**K-12/CCD** Administrators, Title IX Coordinators, Deputy Title IX Coordinators, and Equity and Inclusion Staff	Virtually – Zoom In-Person – Sonoma COE
September 13, 2022 9:00 a.m. - 12:00 p.m. clients $45/person non-clients $55/person	Collective Bargaining: Everything District Negotiators Need to Know[2]	Kaitlyn A. Schwendeman	**K-12/CCD** Negotiating Team Members	Virtually – Zoom In-Person – Sonoma COE

September 21, 2022 9:00 a.m. - 11:00 a.m. clients $30/person non-clients $40/person	Sexual Harassment and Abusive Conduct Prevention Training[2]	Leah M. Smith	**K-12/CCD** Supervisory personnel including District Board Members and non-supervisors	Virtually – Zoom In-Person – Sonoma COE
September 23, 2022 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 27, 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]	Erin E. Stagg	**K-12/CCD** Administrators, Deputy/Asst. Administrators, Business Managers, lower-level administrative staff	Virtually – Zoom In-Person – Sonoma COE
October 4, 2022 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
October 5, 2022 4:00 p.m. - 7:00 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 – Redwood A & B
October 6, 2022 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 13, 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]	Kaitlyn A. Schwendeman & Leah M. Smith	**K-12/CCD** Administrators, Title IX Coordinators, Deputy Title IX Coordinators, and Equity and Inclusion Staff	Virtually – Zoom In-Person – Sonoma COE

October 18, 2022 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	Virtually – Zoom In-Person – Sonoma COE
November 2, 2022 10:00 a.m. - 12:00 p.m. clients $30/person non-clients $40/person	Legal Best Practices for Supporting Transgender and Gender-Nonconforming Students & Staff	Leah M. Smith	**K-12** Administrators, student services directors, district staff	Virtually – Zoom In-Person – Sonoma COE
November 7, 2022 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, 2022 9:00 a.m. - 1:00 p.m. clients $60/person non-clients $70/person	Title IX: Part III: Additional Title IX Challenges for Community Colleges[2]	Leah M. Smith	**CCD** Administrators, Title IX Coordinators, Deputy Title IX Coordinators, and Equity and Inclusion Staff	Virtually – Zoom In-Person – Sonoma COE
November 17, 2022 9:00 a.m. - 1:00 p.m. clients $60/person non-clients $70/person	Comprehensive Review and Practical Guidance on Student Discipline[1]	Leah M. Smith	**K-12** All school site and district administrators who have student discipline responsibilities	Virtually – Zoom In-Person – Sonoma COE
December 1, 2022 9:00 a.m. - 12:00 p.m. clients $45/person non-clients $55/person	Title IX: Part IV: Athletics[2]	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

December 5, 2022 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
December 13, 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
December 15, 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 19, 2023 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 & Leah M. Smith	**K-12** Special Education Staff	Virtually – Zoom In-Person – Sonoma COE
January 23, 2023 4:00 p.m. - 7:00 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 – Sonoma COE Oak Room
January 26, 2023 9:00 a.m. - 12:00 p.m. clients $45/person non-clients $55/person	Review of New Legislation Impacting Education for 2023[2]	Carl D. Corbin	**K-12** Board Members and Superintendents	Virtually – Zoom In-Person – Sonoma COE

January 31, 2023 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** Administrators, school psychologists, and special education providers	Virtually – Zoom In-Person – Sonoma COE
February 2, 2023 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 8, 2023 9:00 a.m. - 12:00 p.m. clients $45/person non-clients $55/person	School and Workplace Investigations[2]	Kaitlyn A. Schwendeman & Leah M. Smith	**K-12/CCD** Site administrators, HR Staff, Title IX Coordinators, any others who might conduct investigations.	Virtually – Zoom In-Person – Sonoma COE
March 31, 2023 9:00 a.m. - 12:00 p.m. clients $45/person non-clients $55/person	Legally Defensible Assessments[1]	Jennifer E. Nix	**K-12** Special Education Assessors School Psychologists Speech and Language Therapists	Virtually – Zoom In-Person – Sonoma COE
April 26, 2023 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	**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
May 3, 2023 9:00 a.m. - 11:00 a.m. clients $30/person non-clients $40/person	Sexual Harassment and Abusive Conduct Prevention Training[2]	Leah M. Smith	**K-12/CCD** Supervisory personnel including District Board Members and non-supervisors	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.**

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.