

## **SCOE Biz Bulletins**

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**#16-13**

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#### **2016 March**

**#16-11**

State of the State  
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#### **2016 February**

**#16-10**

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State of the State  
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Educator Effectiveness Funding ~ Resource 6264  
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Public Charter School Grant Program (PCSGP) funding

**2015 September #16-03**

State of the State  
Charter School 20 Day Attendance  
E-Textbooks ~ Account coding  
Fall Census Day ~ Wednesday, October 7, 2015  
**What is the difference between CBEDS and CALPADS?**  
Reminder ~ Restricted Components

**2015 August #16-02**

State of the State  
Instructional Materials Public Hearing Requirements for Fiscal Year 2015-16

School wide Programs under Title 1 ~ Additional guidance by US Department of Education  
Federal Cash Management Data Collection ~ Reporting in Fiscal Year 2015-16  
New ~ Reporting Requirements for Proposed Debt Issuances

**Senate Bill 277 ~ Vaccinations**

One-Time Discretionary Funds - three installments  
Education Effectiveness Program

**School Accountability Report Card (SARC) template - on line or hard copy by Feb 1 of each year**

**Available to parents and submit to CDE by Feb 1 of each year**

**California's Sick Leave Law**

**2015 May #15-16**

State of the State  
K-3 Grade Span Adjustment (GSA) for 2015-16  
Consolidated Application and Reporting System (CARS)  
GASB 68  
Common Core Expenditure Reporting

**2015 April #15-15**

State of the State  
Indirect Cost Rates  
Reminder - Notice of Public Hearing for 2015-16 Budget - Check the newspaper!  
Common Core Expenditure Reporting  
CalPERS Contribution Rates  
Fringe benefits for government agencies  
SACS 2015 Software - new affirmation  
District Reserves ~ Transparency & Reserve Caps  
**LCAP Unspent 2014-15 Supplemental and Concentration funds ~ Considerations**  
Fund balance definitions – please see two attachments for greater detail

**2015 March #15-13**

State of the State  
Public Records Act  
Common Core Expenditure Reporting ~ Reminder  
Instructional Time Table  
Unspent 2014-15 Supplemental and Concentration funds ~ Considerations  
Reminder: Public Hearings on Proposed Budgets and LCAPs ... at least two board meetings!  
District Reserves ~ SB 858  
Independent Study  
**New Omni Circular ~ Implications for LEAs**  
SB 1405 ~ Changes to Healthy Schools Act

**2015 February #15-11**

State of the State  
First Principal Apportionment  
LCFF Calculator/ Balancing spreadsheet ~ Reminders/Considerations

**SB 854 - New Labor Compliance Procedures - prevailing wage compliance**

Interest Earned on Federal Funds ~ an update

Federal Cash Management Data Collection ~ Reporting in Fiscal Year 2014-15

**2015 January #15-09**

State of the State

Proposition 30 - estimates of revenue generated

Board Resolution - Committed Reserves

FCMAT Calculator

CALPADS - Fall 1 amendment window closes Feb 27 2015

Consolidated Application Reporting System (CARS) Reporting

Federal Cash Management Data Collection

2015 Standard Mileage Rates

Creditable Compensation

Parental Limit of Liability for Willful Pupil Misconduct annual adjustment

Bid Threshold annual adjustment

AB 1522 - "Sick Leave for All" Law

Guidelines for California Clean Energy Jobs Act

New Online Education Program Opportunities: Course-Based Certification Program

**2014 November #15-08**

State of the State

**Non-Voter Approved Debt disclosure form and requirements**

**General Obligation (GO) Bonds and Proposition 39 (55% Local Vote Bonds)**

**Transparency Requirements for Local Bonds**

AB 2274 - adds reporting requirements

AB 2551 - enhances transparency requirements

Audit extensions

Final Regulations for LCAP and LCFF Spending

CalPERS Circular October 22, 2014 - GASB 68

LCFF Calculator - Updates

**Reminder: Records Retention Policy - Title V, California Cod of Regulations 16023-16028**

**2014 October #15-05**

State of the State

**Assembly Bill 1522 ~ Employee Paid Sick Leave**

Annual Accounting for School Facilities Fees

What data will be used to determine the unduplicated student count?

Federal Cash Management Data Collection ~ Reporting in Fiscal Year 2014-2015

**2014 September #15-04**

State of the State

Charter School 20 day attendance

Special Education Coding – DHH/VI –Deaf & Hard of Hearing/Visually Impaired

2014-15 Data Collection

Fall Census Day ~ Wednesday, October 1, 2014

Instructional Materials Public Hearing Requirements for Fiscal Year 2014-15

Cash Flow ~ CDE cash flow spreadsheet

Independent Study ~ new regs effective in 2014-15

**2014 August #15-02**

State of the State

Local Control Accountability Plans (LCAP) and Annual Update Template  
Mandate Block Grant (MBG)

Basic Aid/Excess Tax School Districts under LCFF ~ the calculation

Education Protection Account Final Adjustment

Staff Evaluation Reporting System (SERS) Survey ~ CDE collecting data

SEC Enforcement Division modifies Municipalities Disclosure Initiative

**2014 May #14-17**

State of the State

K-3 Grade Span Adjustment (GSA) Calculation

**General Obligation Bonds are considered municipal debt**

STRS & PERS Projections

CalSTRS Earnings Limitations

**Pupil Fees, Deposits and Other Charges ~ guidance**

**New Federal Guidance ~ "Omni Circular" (previously known as "Super Circular")**

Reminder ~ Notice of Public Hearing ~ Do not pay the bill

**2014 April #14-14**

State of the State

Apportionment Data Collection Software Webinar

Grade Span Adjustment Example (attached)

2013-14 Audit

Indirect Cost Rates

CalPERS contribution rates

Deferred Maintenance ~ a forgotten cost?

Bay Area Commuter Benefits Program

Charter School Facilities Program

**2014 March #14-13**

Exemption of Deferral of June apportionment

2013-14 Principal Apportionment Data Collection Software

SACS 2014 Software ~ Estimate release date of May

LCFF Certification Form

K-3 Grade Span Adjustment (GSA)

LCAPS and charter schools

**Public Information Request - Escape Pay50a- Extract Earnings and Contributions report**

**2014 February #14-11**

State of the State

2013-14 P-1 Apportionment

2013-14 Cash ~ Update

2013-14 P-2 Revenue and Attendance Data Collection Software ~ update

**2013-14 Education Protection Account (EPA) ~ Reminder**

**Proposition 30 requires governing board to make spending determinations at an open public meeting and report on their website an accounting of how much money was received from EPA and how that money was spent.**

**Proposition 30 specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs.**

LCFF Accounting Changes

California Longitudinal Pupil Achievement Data System (CALPADS) – Fall 1 amendment window extended  
Second Interim Reporting

California School Accounting Manual

2013-14 Audit

Developer Fees ~ 2014 Changes ~ developer fee justification report

**2014 January #14-10**

State of the State

CALPADS ~ Flash #83 - Fall 1 CALPADS will be used as basis for LCFF supplemental & concentration funding

Local Control Accountability Plan (LCAP)

Federal Cash Management

Cafeteria ~ Revolving Accounts

Proposition 39 ~ California Energy Commission adopts guidelines

State Allocation Board (SAB) Authorizes a New Filing for the Charter School Facility Program

**Changes to Brown Act ~ SB 751 Must publicly report any action taken as well as the action of each memb**

Parental Limit of Liability for Willful Pupil Misconduct annual adjustment ~ letter posted at:

Bid Threshold annual adjustment ~ letter posted at:

CSAM 2013 edition

SACS Software Update ~ December 3, 2013

2014 Standard Mileage Rates

**Reminder ~ SAM (System for Award Management) filings**

**SAM is used for federal grants/awards that are sent directly to the LEA (not thru the COE).**

**2013 November #14-08**

State of the State

LCFF Reminders and Updates

SACS Software Reminders

Proposition 39 ~ California Clean Energy Jobs Act (resource 6230, object 8590)

Audit Extensions

Charter School Alternative Form

Retroactive Pay Increases (Retros) in Escape

AB 1381 and CalSTRS

Aligns Teachers' Retirement Law with provisions of PEPRA  
(Public Employees' Pension Reform Act)

Government Accounting Standards Board (GASB) ~ GASB 68

Accounting and Financial Reporting for Pensions

Government Accounting Standards Board (GASB) ~ GASB 63 and 65

GASB 63 ~ Financial Reporting for Deferred Outflows of Resources, Deferred Inflows  
of Resources, and Net Position

GASB 65 ~ Items Previously reported as Assets and Liabilities

GASB 54 Update

**2013 October #14-06**

State of the State

Remaining Categorical Funds with allocations in 2013-14 and 2014-15

Annual Accounting for Facilities Fees

Position Control Retros

Free or Reduced - Price Meal (FRPM) Correspondence

**2013 September #14-04**

State of the State

2013–14 Principal Apportionments used in implementing LCFF

Budgeting Expenditures under LCFF ~ Unduplicated pupil count funding

K-3 CSR augmentation under LCFF ~ una update

Education Protection Account (EPA)

<http://www.cde.ca.gov/fg/aa/pa/epa.asp>

Instructional Materials

Common Core State Standards (CCSS) - Resource 7405, 8590

2013-14 Charter School 20 Day Attendance Report (Charter 20 Day)

**Donation Procedures**

**2013 August #14-03**

State of the State

2013-14 Beginning Balance check

Charter School Facility Grant Program ~ Application due [September 9, 2013](#)

2013-14 Mandate Block Grant (MBG) Application for Funding

CALPADS - see attached letter from the CDE

**Bond Disclosure compliance ~ SEC enforcement of rules**

**A continuing disclosure agreement remains in effect as long as the bonds and notes to which  
it applies remain outstanding.**

**Electronic Submission of Continuing Disclosure on EMMA**

<http://dataport.emma.msrb.org/AboutDataport.aspx?ReturnUrl=%2fSubmission%2fSubmissionPortal.asp>

Federal Cash Management Data Collection (CMDC)

Flexibility for Title I, Part A Carryover

Local Control and Accountability Plan (LCAP)

LCFF Reminders

**2013 July #14-02**

45 Day Budget Revisions

2013-14 Advance Apportionment

Responding to Bond Questions - school district contact info needed

Fees for Pupil Transportation

2013-14 PERS Contribution Rate

2013-14 Enacted Budget













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