2022-23 Resources for CBOs
Quarterly Reminders and Information

Prepared by:
Sonoma County Office of Education
Updated August 2022
Sonoma County Office of Education
Quarterly Reminders for CBOs/Business Managers

1st Quarter 2022-23

1. Attendance
   a. CHECK: check actual attendance (kids in seats) versus your estimated enrollment
      1. First day of school
      2. End of the first week
      3. End of the second week
   b. COMPARE: compare/analyze CY actual attendance info versus the budgeted estimate of enrollment/attendance
   c. ADJUST: report information to administration
      1. Adjust budget to reflect revised ADA estimates
      2. Adjust staffing to meet number of students, if needed

2. CALPADS
   CALPADS coordinator should contact school sites & program directors (also principals, food service, EL, CTE, Homeless, Foster Youth) associated with student enrollment and subgroup types and discuss:
   a. The information that will be needed from them for submission to CALPADS
   b. The importance of the information (e.g. supplemental & concentration grant funding)
   c. The need for accuracy

3. 45-Day Budget Revision
   a. Are there significant changes to the LEA’s budget as a result of the Governor’s State Budget Act?

4. Apply (electronic submission) for Mandated Block Grant by August 30, 2022
   a. Complete application (will be posted in August 2022 by CDE)

5. Instructional Materials Public Hearing requirement – Ed Code 60119
   a. On or before the 8th week from the first day pupils attend classes, the governing board must adopt a Resolution stating if each pupil has sufficient textbooks. Agendize accordingly!

6. Complete Unaudited Actuals and present to your Board prior to September 15, 2022
   a. Complete required forms (See Unaudited Actuals Workshop manual presented by External Fiscal Services in July 2022)

7. After Assets and Liabilities rolled from 2021-22 to 2022-23...
   b. Compare 2021-22 ending account balances to 2022-23 beginning account balances by fund and resource for all 9xxx object codes
8. **Recompute Cash Flow Statement for 2022-23 (plan ahead):**
   a. Line of Credit (LOC) with the County or Interfund Temporary Loan
   b. TRAN

9. **Calculate class sizes and determine if any classes exceed:**
   a. Negotiated limits
   b. State class size limits
   c. GSA K-3 class sizes meet LCFF's criteria
      1. no more than 24:1, or
      2. no more than negotiated class size
   d. TK class size meets criteria
      1. Adult-to-child ratio for TK classrooms are 12:1 (1 adult to 12 children) for 2022-23

10. **Excess cost calculations due to SELPA by September 15, 2022**
    a. Excess cost calculation emailed to CBOs by Debra Malone-Larson in August 2022

11. **Special Education MOE by September 15, 2022**
    a. SEMA & SEMB to SELPA
    b. Subsequent year tracking sheet

12. **Stimulus Reporting**
    a. Report expenditures from 7/1/2022 to 9/30/2023

13. **Educator Effectiveness Funds Block Grant Annual Reporting by September 30, 2022**
    a. Report data and expenditure for FY 2021-22
2nd Quarter 2022-23

2. Attendance: Your Revenue Engine!
   a. **CHECK**: check actual attendance (kids in seats) versus your estimated enrollment
      1. Use Fall 1 Census day information for your LCFF updates for 1st Interim
   b. **COMPARE**: compare/analyze current year (CY) actual attendance info versus the
      budgeted estimate of enrollment/attendance
   c. **ADJUST**: report information to administration
      1. Adjust budget to reflect revised ADA estimates
      2. Adjust staffing to meet number of students, if needed

3. CALPADS
   CALPADS Fall 1 CERTIFICATION: Do you know?
   a. The deadline? See information from SCOE IT’s Information Systems Support Coordinator
   b. The importance of the information? Supplemental & concentration grant funding and 15% increase
   c. The need for accuracy?

4. 1st Interim Preparation
   Pull out that manual! Look at the section on preparation and make sure you have completed the checklist!
   a. Your final Board Approved 1st Interim is due to SCOE no later than December 15, 2022 (by statute!)
   b. Recalculate ADA projections based on current year’s Fall 1 Census day counts
   c. Recalculate LCFF revenue using revised ADA projections
   d. Update unduplicated pupil count percentage based on current year Fall 1 Census day counts
   e. Adjust the current year’s budgeted revenues and expenditures with new programs and other known modifications
      1. These adjustments should be happening as they arise. A budget is NOT a static document

5. Stimulus Funding Reporting (due by 10/14/2022*)
   a. Report expenditures from 7/1/2022 to 9/30/2022

6. Federal Cash/Interest Reporting
   a. Federal cash reporting window is October 10th through October 31st

7. W-2 and 1099s
   a. Attend December 2022 (Date TBD) ESCAPE (SCOE IT & Business) Workshop on 1099s
   b. Attend December 2022 (Date TBD) ESCAPE (SCOE IT & Business) Workshop on W-2 Reporting

8. Audit**
   Work with your auditors to complete the Management Discussion and Analysis sections for your audit
   a. Review the draft version of your audit and communicate corrections to auditor prior to finalization
   **Final version due to State Controller's Office and SCOE by December 15, 2022
3rd Quarter 2022-23

1. **Attendance**
   a. P-1 reporting is due to SCOE (and CDE) in early January
   b. Prior year corrections to ADA or CALPADS are due to SCOE mid-February

2. **CALPADS**
   a. CALPADS Fall 2 trainings begin
   b. Know when the current year Fall 2 certification deadline is!

3. **GL Cleanup**
   a. January is the month to get the GL Clean for 2nd interim and solve mid-year clearing account issues

4. **2nd Interim Preparation**
   a. Review 1st Interim Manual & the section on Preparation. Complete the checklist!
   ** ***Your final Board Approved 2nd Interim is due to SCOE no later than March 15th***
   b. Recalculate ADA projections based on current year's Fall 1 Census day counts and P-1 attendance reporting
   c. Recalculate LCFF revenue using revised ADA projections
   d. Update unduplicated pupil count percentage based on current year Fall 1 Census day counts
   e. Adjust the current year’s budgeted revenues and expenditures with new programs and known modifications
   f. These adjustments should be happening as they arise. A budget is NOT a static document
   g. 2nd Interim LCFF Calculator provides an estimate of 2023-24 Supplemental & Concentration Grant funding
      • Review expenditures! Are actions occurring? Is carryover expected at year-end?
      ***Share that estimate with your Superintendent and Educational Services Staff for LCAP development

5. **Stimulus Funding Reporting (due by 1/13/2023*)**
   a. Report expenditure correction up to 9/30/2022

6. **Federal Cash/Interest Reporting**
   a. Federal cash reporting window is January 10th through January 31st

7. **W-2 and 1099s**
   a. Apply the information you received in November and December workshops to complete
   b. For 2022, these are both due to SCOE in January 2023 (date TBD)

8. **Audit**
   a. Audits were received from Auditors in December
   b. By January 31st, your audit must be presented to your Board. Certification is due to SCOE by February 15th
   c. In February, all findings and corrective actions must be presented and reviewed by the Board
   d. Certification of corrective actions is due to SCOE by March 15th

***Your final Board Approved 2nd Interim is due to SCOE no later than March 15th***
9. **LCAP - Watch for Information and Trainings**
   a. Think about: What can be done to integrate business and instruction more effectively?
   b. Are your student achievement goals being met?
   c. Are you spending your Supplemental/Concentration Grant money according to your goals?
      - Will there be carryover at year-end?
   d. Are you coding your LCAP expenditures in a way that is easy to complete the annual update?
   e. Attend LCAP trainings and meetings (provided by SCOE – Date TBD)
   f. Share estimated Supplemental/Concentration Grant funding with your Superintendent and Educational Services team
   g. Begin process of resource allocation for 2023-24

10. **CARS**
    a. Consolidated Application and Reporting System - Federal Title I, II, III, IV funding
    b. Winter data collections open in January and must be certified by February 28, 2023*

11. **Charters**
    a. Attend the annual SCOE District/Charter Workshop in March 2023
    b. Learn more about the responsibilities of charter authorizers
    c. Hear about charter specific changes in law

12. **Budget Development begins in March!**
    a. Attend Position Control Workshop - TBD
    b. Attend Budget Development Workshop - TBD

13. **Stimulus Funding Annual Reporting Year 3 (Due Early 2023, date: TBD)**
    b. Report expenditures 7/1/2022 – 6/30/2022

14. **ESSA Per-Pupil Reporting**
    b. Reporting window opens in November and closes by March 1\textsuperscript{st} (last prior years)
4th Quarter 2022-23

1. Attendance
   a. P-2 reporting is due to SCOE (and CDE) in mid-April
   b. Charter location revisions submitted in P-1 file due April 15, 2023
   c. P-Annual reporting is due to SCOE (and CDE) in mid-June
   d. Prior Year (PY) corrections to ADA or CALPADS are due to SCOE in mid-June

2. CALPADS
   a. CALPADS End of Year (EOY) 1-3 CERTIFICATION - Do you know the deadline? See information from Information System Support Coordinator, SCOE IT!

3. Stimulus Funding Reporting (due by 4/14/2023*)
   a. Report expenditure corrections up to 9/30/2022

4. Federal Cash/Interest Reporting
   a. Federal cash reporting window is April 10th through April 30th

5. LCAP
   a. Update and complete Annual Update Section
   b. Begin process of resource allocation for 2023-24

6. Public Hearing Notice for LCAP and Budget
   a. Form for newspaper request due to SCOE NO later than 17 days before Public Hearing

7. Budget Development
   a. Create Budget in correlation with the LCAP Development
   b. Your final Board Approved Adopted Budget is due to SCOE no later than June 30th (by statute!)
   c. Attend Next Fiscal Year Workshop - May 2023

8. Year End Closing Begins
   a. Attend HR/Payroll Year End Workshop - May 2023
   b. Attend Year End Close Workshop - June 2023
   c. Attend AP and AR Year End Setup Workshops - June 2023
   d. Attend Unaudited Actuals workshop - July 2023

9. CARS
   a. Consolidated Application and Reporting System- Federal Title I, II, III, IV funding Spring data collection opens in May and must be certified by June 30th

10. Charter
    a. Annual Information Survey due in May 2023
    b. PENSEC reporting (for New or Significantly Expanding Charters) due July 31, 2023

11. Audit
    a. Work with your auditors to schedule site visits

*subject to change, if needed
Prepared by External Fiscal Services – updated August 2022
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>AB</td>
<td>Assembly Bill</td>
</tr>
<tr>
<td>ACSA</td>
<td>Association of California School Administrators</td>
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<tr>
<td>ADA</td>
<td>Average Daily Attendance</td>
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<tr>
<td>AFSCME</td>
<td>American Federation of State, County, and Municipal Employees</td>
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<tr>
<td>AMO</td>
<td>Annual Measurable Objective</td>
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<tr>
<td>ARC</td>
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<td>ASES</td>
<td>After School Education and Safety Program</td>
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<td>AU</td>
<td>Administrative Unit of a SELPA</td>
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<td>AV</td>
<td>Assessed Value</td>
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<tr>
<td>BCLAD</td>
<td>Bilingual, Cross cultural, Language, and Academic Development</td>
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<td>Beginning Teacher Support and Assessment</td>
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<td>California Collaborative for Educational Excellence</td>
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<td>CCR</td>
<td>California Code of Regulations (Title 5) or Coordinated Compliance Review</td>
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</table>
HRA .................. Health Reimbursement Arrangement
HSA .................. Health Savings Account
IDEA .................. Individuals with Disabilities Education Act
IEP .................. Individualized Education Program
IHSS ................. In-Home Support Services
II/USP ............... Immediate Intervention/Underperforming Schools Program
ISP .................. Identified Student Percentage
JLBC .................. Joint Legislative Budget Committee
JPA .................. Joint Powers Agreement or Joint Powers Authority
LAIF ................. Local Agency Investment Fund
LAO .................. Legislative Analyst’s Office
LCAP .................. Local Control and Accountability Plan
LCFF ................. Local Control Funding Formula
LCI .................. Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA .................. Local Educational Agency
LEP .................. Limited English Proficient
LPP .................. Lease Purchase Program
LRE .................. Least Restrictive Environment
MAA .................. Medi-Cal Administrative Activities
MBG .................. Mandate Block Grant
MEP .................. Migrant Education Program
MOU .................. Memorandum of Understanding
MPP .................. Minimum Proportionality Percentage
MSA .................. Minimum State Aid
MTSS ................. Multi-Tiered Systems of Support
MYP .................. Multi Year Projection
NAEP ................. National Assessment of Educational Progress
NCES ................. National Center for Education Statistics
NPS/A ............... Nonpublic School/Agency
NSS .................. Necessary Small School or Necessary Small SELPA
OAL ................. Office of Administrative Law
OMB ................. Office of Management and Budget
OPEB ................. Other Postemployment Benefits
OPSC ............... Office of Public School Construction
P-1 .................. First Principal (Apportionment)
P-2 .................. Second Principal (Apportionment)
PAR .................. Peer Assistance and Review
PCA .................. Project Cost Account
PEPRA ............... Public Employees’ Pension Reform Act
PERB ................. Public Employment Relations Board
PDL .................. Pregnancy Disability Leave
PFL .................. Paid Family Leave
PI .................. Program Improvement
PIT .................. Personal Income Tax
PKS .................. Particular Kinds of Services
PMIA .................. Pooled Money Investment Account
PMIB .................. Pooled Money Investment Board
PPIC .................. Public Policy Institute of California
PRSP .................. Pension Rate Stabilization Plan
PSAA .................. Public Schools Accountability Act
PTA ................... Parent Teachers Association
QRIS .................. Quality Rating and Improvement Systems
RDA .................. Redevelopment Agency
REU .................. Reserve for Economic Uncertainties
RFA .................. Request for Application
RMR .................. Regional Market Rate
ROC/P ............... Regional Occupational Center/Program
RRMA ............... Routine Restricted Maintenance Account
RSP .................. Resource Specialist Program
RTI .................. Response to Intervention
S/C ....................... Supplemental and Concentration Grant
SAB .................. State Allocation Board
SACS .................. Standardized Account Code Structure
SAIT ............... School Assistance and Intervention Team
SALT .................. State and Local Taxes
SARB ....... School Attendance Review Board (County office level)
SART ............... School Attendance Review Team (School site level)
SARC ............... School Accountability Report Card
SB .................. Senate Bill
SBAC ............... Smarter Balanced Assessment Consortium
SBE .................. State Board of Education
SCA .................. Senate Constitutional Amendment
SCE .................. State Compensatory Education
SCO .................. State Controller's Office
SCOTUS ........ Supreme Court of the United States
SCR .................. Senate Constitutional Resolution
SDC .................. Special Day Class
SEA .................. State Education Agency
SED .................. Severely Emotionally Disturbed
SEIU ......... Service Employees International Union
SELPA ............. Special Education Local Plan Area
SERAF ............. Supplemental Educational Revenue Augmentation Fund
SES ............... Supplemental Educational Services
SFA .................. School Food Authority
SFID ............... School Facility Improvement District
SFP .................. School Facility Program
SIG .................. School Improvement Grant
SMAA ............... School-Based Medi-Cal Administrative Activities
SNP .................. School Nutrition Program
SPI .................. State Superintendent of Public Instruction
SPSA.............. Single Plan for Student Achievement
SRR.................. Standard Reimbursement Rate
SSI/SSP........... Supplement Security Income/State Supplementary Payment
SST................ Student Study Team; also, Student Success Team
STEM................ Science, Technology, Engineering, and Mathematics
STR.................. Statewide Target Rate
TANF............... Temporary Assistance for Needy Families
TAS.................. Targeted Assistance School
TK..................... Transitional Kindergarten
TRANs.............. Tax and Revenue Anticipation Notes
UCP.................. Uniform Complaint Procedure
UP.................... Unduplicated Pupil
UPP................... Unduplicated Pupil Percentage