



**Sonoma County**  
Office of Education

# 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 ...

- a. Run a Fiscal 13 by " Sort Option: b) Org. Fund, Resource" and " Stmt Option?: Balance Sheet Only"
- 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 10<sup>th</sup> through October 31<sup>st</sup>

### 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 10<sup>th</sup> through January 31<sup>st</sup>

### 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 31<sup>st</sup>, your audit must be presented to your Board. Certification is due to SCOE by February 15<sup>th</sup>
- 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 15<sup>th</sup>

**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**

- a. Reporting for FY 2021-22.
- b. Reporting window opens in November and closes by March 1<sup>st</sup> (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 10<sup>th</sup> through April 30<sup>th</sup>
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

## Acronyms—School Finance and Management Conference, SSC

AB.....	Assembly Bill
ACSA .....	Association of California School Administrators
ADA .....	Average Daily Attendance
AFSCME.....	American Federation of State, County, and Municipal Employees
AMO .....	Annual Measurable Objective
ARC.....	Annual Required Contribution
ASES.....	After School Education and Safety Program
AU .....	Administrative Unit of a SELPA
AV.....	Assessed Value
BCLAD .....	Bilingual, Cross cultural, Language, and Academic Development
BTSA.....	Beginning Teacher Support and Assessment
CAASPP .....	California Assessment of Student Performance and Progress
CALPADS.....	California Longitudinal Pupil Achievement Data System
CalPERS .....	California Public Employees' Retirement System
CalSTRS .....	California State Teachers' Retirement System
CalWORKs .....	California Work Opportunity and Responsibility to Kids
CAPA .....	California Alternate Performance Assessment
CARS .....	Consolidated Application and Reporting System
CASBO.....	California Association of School Business Officials
CASEMIS .....	California Special Education Management Information System
CASH .....	Coalition for Adequate School Housing
CBEDS. ....	California Basic Educational Data System
CCC.....	California Community Colleges
CCEE.....	California Collaborative for Educational Excellence
CCR.....	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA .....	California County Superintendents Educational Services Association
CCSS.....	Common Core State Standards
CDE.....	California Department of Education
CEP .....	Community Eligibility Provision
CFR. ....	Code of Federal Regulations
CFRA.....	California Family Rights Act
CFT .....	California Federation of Teachers
CNIPS. ....	Child Nutrition Information Payment System
COE .....	County Office of Education
COLA .....	Cost-of-Living Adjustment
COP .....	Certificate of Participation
CPI .....	Consumer Price Index
CR.....	Continuing Resolution
CSAM.....	California School Accounting Manual
CSBA .....	California School Boards Association
CSEA.....	California School Employees Association
CSFG.....	Charter School Facility Grant
CSFGP .....	Charter School Facility Grant Program



CSIS ..... California School Information Services (FCMAT Division)  
 CTA..... California Teachers Association  
 CTC..... Commission on Teacher Credentialing  
 CTE ..... Career Technical Education  
 CTEIG..... Career Technical Education Incentive Grant  
 DAC ..... District Advisory Committee  
 DAIT ..... District Assistance and Intervention Team  
 DGS. .... Department of General Services  
 DIR..... Department of Industrial Relations  
 DIS..... Designated Instruction and Services  
 DMP..... Deferred Maintenance Program  
 DOF. .... Department of Finance  
 DOJ..... Department of Justice  
 DOL ..... Department of Labor  
 DSA ..... Division of the State Architect  
 DSS..... Department of Social Services  
 EAAP ..... Education Audit Appeals Panel  
 E.C ..... Education Code  
 ECAA ..... Energy Conservation Assistance Act  
 ECE ..... Early Childhood Education  
 ED..... U.S. Department of Education  
 EDGAR..... Education Department General Administrative Regulation  
 EEOC ..... Equal Employment Opportunity Commission  
 EERA..... Educational Employment Relations Act  
 EL ..... English Learner  
 ELA ..... English Language Arts  
 ELAC..... English Language Advisory Committee  
 ELPAC..... English Language Proficiency Assessment for California  
 EPA..... Education Protection Account  
 ERAF..... Education Revenue Augmentation Fund  
 ERP ..... Economic Recovery Payment or Emergency Repair Program  
 ERT ..... Economic Recovery Target  
 ESEA..... Elementary and Secondary Education Act  
 ESSA..... Every Student Succeeds Act  
 FAPE..... Free and Appropriate Public Education  
 FCMAT..... Fiscal Crisis & Management Assistance Team  
 FLSA ..... Fair Labor Standards Act  
 FMLA ..... Family and Medical Leave Act  
 FPM. .... Federal Program Monitoring  
 FRPM..... Free or Reduced-Price Meals  
 FTE ..... Full-Time Equivalent  
 GAAP ..... Generally Accepted Accounting Principles  
 GASB ..... Governmental Accounting Standards Board  
 GDP ..... Gross Domestic Product  
 GSA ..... Grade Span Adjustment  
 GO ..... General Obligation (Bond)

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  
 NSLP..... National School Lunch Program  
 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