2023-24 Resources for CBOs
Quarterly Reminders and Information

Prepared by:
Sonoma County Office of Education
As of August 2023
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<th>Note: Plan titles linked to specific sections</th>
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Sonoma County Office of Education
Quarterly Reminders for CBOs/Business Managers

1st Quarter 2023-24

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 31, 2023
   a. Complete application for fiscal year 2023-24

5. Consolidated Application and Reporting System
   a. 2023-24 ConApp (Spring 2023 Report) was released July 11th with the reporting window closing on August 31st

6. 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!
7. **Complete Unaudited Actuals and present to your Board prior to September 15, 2023**
   a. Complete required forms (See Unaudited Actuals Workshop manual presented by External Fiscal Services in July 2023)

8. **Educator Effectiveness Block Grant Annual Report due September 30, 2023**
   b. Final report due or before September 30, 2026

9. **After Assets and Liabilities rolled from 2022-23 to 2023-24 ...**
   b. Compare 2022-23 ending account balances to 2023-24 beginning account balances by fund and resource for all 9xxx object codes

10. **Recompute Cash Flow Statement for 2023-24 (plan ahead):**
    a. Line of Credit (LOC) with the County or Interfund Temporary Loan
    b. TRAN

11. **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 2023-24
       2. New FY 2023-24 – TK Early Enrollment:
          1. Allows LEAs to enroll children whose fourth birthday falls between June 2 and September 1 under certain circumstances. These early enrollment children may be enrolled in TK only if all the following criteria are met:
             • Must concurrently offer enrollment in California State Preschool Program, if the LEA operates CSPP
             • 10:1 ratio if the TK includes an early enrollment child
             • Prioritize assigning to the TK class with an early enrollment child a TK teacher that meets the additional ECE qualifications, to the extent possible
             • TK class enrollment with an early enrollment must not exceed 20 students

12. **Excess cost calculations due to SELPA by September 15, 2023**
    a. Excess cost calculation emailed to CBOs by Deborah Malone-Larson in August 2023

13. **Special Education MOE by September 15, 2023**
    a. SEMA & SEMB to SELPA
    b. Subsequent year tracking sheet
1. **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

2. **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?

3. **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, 2023 (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

4. **Stimulus Funding Reporting (due by 10/13/2023*)**
   - Report expenditures from 7/1/2023 to 9/30/2023 for the following programs: ESSER II, III, HCY II, and ELOG Resources 3216, 3217, 3218, and 3219

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

6. **UPK Planning & Implementation Grant Expenditure Report (due by 11/30/2023)**
   a. Expenditure reports for the reporting period of May 1, 2023 to October 31, 2023

7. **W-2 and 1099s**
   a. Attend December 2023 (Date TBD) ESCAPE (SCOE IT & Business) Workshop on 1099s
   b. Attend December 2023 (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, 2023**
3rd Quarter 2023-24

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 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 FY’s 2023-24 and a projection of FY’s 2024-25 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 1/12/2024*)**
   a. Report expenditure corrections up to 9/30/2023 for ESSER II, ELOG Resources 3216 and 3217
   b. Report expenditures from 10/1/2023 to 12/31/2023 for ESSER II, III, HCY II, and ELOG Resources 3218 & 3219

6. **Stimulus Funding Annual Reporting Year 4 (Due Early 2024, date: TBD)**
   a. Year 4 Annual Report for expenditures from 7/1/2022 to 1/28/2023 for the following programs: ESSER I, II, and III, GEER, and ELOG Resources 3216, 3217, 3218, and 3219

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

8. **W-2 and 1099s**
   a. Apply the information you received in November and December workshops to complete
   b. For 2023, these are both due to SCOE in January 2024 (date TBD)
9. **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  

10. **LCAP - Watch for Information and Trainings**  
    a. **NEW in FY 2023-24 - Midyear Update:** Must present an update on implementation of the current-year LCAP on or before February 28 at a regularly scheduled governing board meeting that includes:  
       • All available midyear outcome data  
       • All available midyear expenditure and implementation data  
    b. Think about: What can be done to integrate business and instruction more effectively?  
    c. Are your student achievement goals being met?  
    d. Are you spending your Supplemental/Concentration Grant money according to your goals?  
       • Will there be carryover at year-end?  
    e. Are you coding your LCAP expenditures in a way that is easy to complete the annual update?  
    f. Attend LCAP trainings and meetings (provided by SCOE – Date TBD)  
    g. Share estimated Supplemental/Concentration Grant funding with your Superintendent and Educational Services team  
    h. Begin process of resource allocation for 2024-25  

11. **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, 2024*  

12. **Budget Development begins in March!**  
    a. Attend Position Control Workshop - TBD  
    b. Attend Budget Development Workshop - TBD
4th Quarter 2023-24

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, 2024
   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 4/12/2024*)
   a. Report expenditures from 1/1/2024 to 3/31/2023 for the following programs ESSER III, HCY II, and ELOG Resources 3218 and 3219

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

5. UPK Planning & Implementation Grant Expenditure Report (due by 11/30/2023)
   a. Expenditure reports for the reporting period of May 1, 2023 to October 31, 2023

6. LCAP
   a. Update and complete Annual Update Section
   b. Begin process of resource allocation for 2024-25

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

8. 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 16, 2024

9. Year-End Closing Begins
   a. Attend HR/Payroll Year End Workshop - May 2024
   b. Attend Year End Close Workshop - June 6, 2024
   c. Attend AP and AR Year End Setup Workshops - June 2024
   d. Attend Unaudited Actuals workshop - July 2024

10. 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
11. **Charter**  
   a. Annual Information Survey due in May 2024  
   b. PENSEC reporting (for New or Significantly Expanding Charters) due July 31, 2024  

12. **Audit**  
   a. Work with your auditors to schedule site visits

*subject to change, if needed  
Prepared by External Fiscal Services – August 2023
Acronyms—School Finance and Management Conference, SSC

AB ................... Assembly Bill
ACSA............... Association of California School Administrators
ADA.................. Average Daily Attendance
ADR...............Alternative Dispute Resolution
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
GO  General Obligation (Bond)
HRA  Health Reimbursement Arrangement
HSA  Health Savings Account
HTH Home-to-School-Transportation
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
MOE Maintenance of Effort
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
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
UPK ............... Universal PreKindergarten
UP ........................ Unduplicated Pupil
UPP ..................... Unduplicated Pupil Percentage