

SCOE BIZ

Business Services Bulletin No. 20-23



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May 27, 2020

To: District and Charter Business Services
From: Shelley Stiles, Director External Fiscal Services
Subject: May 2020 Edition for DBUG May 28, 2020

May Revision

SCOE Biz Bulletin 20-22 was prepared and emailed to LEAs on May 21, 2020. The purpose of the bulletin was to provide Sonoma County LEAs guidance regarding the May Revision of the proposed State budget for 2020-21. Much is still unknown, unclear, or confusing. Please read the Bulletin over, apply your knowledge from the SSC May Revision Workshop and the Capitol Advisor's Budget Perspective Workshop, and consider how this unprecedented May Revision will impact your individual LEA. School Services of California posted a Fiscal Report on May 26, "May Revision Proposal to Mitigate Learning Loss" that shares more information about a one-time investment to mitigate learning loss. This proposal is in discussion in the legislature regarding distribution methods. At this time it is unclear how much, if any, of this proposed funding will come to California school districts and charters.

The BASC Common Message will add one more layer of information or clarification when it is published. We are expecting it to be completed in early June and will send out immediately upon receipt. As always, we are here to support you and to try to answer your questions and concerns.

LCFF May Revise Calculator Caveats

On Friday May 22, FCMAT released the May Revise version of the LCFF Calculator. This version of the calculation should be used for 2020-21 budget development. Information and caveats were included on the FCMAT web page with the calculator release and can be found at <https://www.fcmat.org/PublicationsReports/LCFF-Calculator-May-Revise-Caveats.pdf>. SCOE agrees with the information and considerations included. Please read the full page document in its entirety, including the introduction and all 6 caveats. It provides answers to many of the questions we have been fielding from LEAs over the past couple of weeks. In particular, caveat #2.

The LCFF Calculator has been revised to incorporate COLA and a proration factor in each fiscal year based on guidance from the DOF. This proration factor reduces funding in each fiscal year after applying the COLA. For the 2020-21 fiscal year, the 7.92% proration factor was calculated based on adjusting the base funding rates by 2.31% COLA then calculating a 10% reduction to the 2020-21 adjusted base rates.

The caveats also address reductions to add-ons, Minimum State Aid funding reduction (inclusive of "Fair-share"), and EPA.

CASH IS KING for balance of 2019-20 and ongoing

The May Revise proposes multiple deferrals. First, approximately \$1.9 billion of June LCFF funding to be paid in July 2020. An additional \$5.3 billion in April, May, and June 2020-21, with no firm month in 2020-21 for repayment. Please take a moment to re-read the FCMAT Fiscal Alert published in April 2020, that can be found at <https://www.fcmat.org/PublicationsReports/FCMAT-Fiscal-Alert->

[Effective-Cash-Management-During-Uncertain-Times.pdf](#). School Services has recently posted a Fiscal Report "More on Cash Deferrals". A copy is attached for your reading and learning.

Effective cash management is essential and necessary for fiscal solvency. The FCMAT Fiscal Alert provides background information, relevant issues in cash flow analysis and planning, alternate ways for keeping the general fund in a positive cash status, and cash monitoring guidance. It is important to preserve cash! Consider delaying payments to vendors until July if possible! Cutting off non-essential purchases will preserve cash and help increase the ending fund balance.

Cash borrowing options

Please re-read SCOE Biz Bulletin No. 20-19 dated April 23, 2020 for details about cash borrowing options. You can find it posted in the SCOE website, under DBUG resources at https://www.scoe.org/files/20-19_SCOE_Biz_Cash_Borrowing_for_Next_Fiscal_Year_with_attachment.pdf

Three options are presented in the bulletin for District consideration:

- A. County Treasurer (Line of Credit) – available to Districts only
- B. TRAN (tax and revenue anticipation notes) – available to Districts only
Although SCOE cannot make vendor recommendations, we can share a list of vendors used across the state for TRAN issuance. Please contact Shelley Stiles directly at sstiles@scoe.org if you are in need of vendor names.
- C. Interfund Borrowing

Now is the time to **update your 2019-20 Cash Flow** with actuals through April 2020 and revise your estimates for May and June 2020. The June deferral to July is now a reality. If a District or a Charter in Sonoma County is projecting a negative cash balance on June 30, 2020 when incorporating the June apportionment deferral, SCOE would like to discuss this matter with you immediately, to help you utilize one of the three options listed above, or to help assess alternate borrowing options. Please contact your Fiscal Advisor or Shelley Stiles.

COVID-19 Fiscal Guidance

Your team of SCOE Fiscal Advisors, along with Shelley Stiles and Mary Downey have been regularly providing COVID-19 Fiscal Guidance. Documents have been posted on the SCOE web page, under DBUG Resources <https://www.scoe.org/pub/htdocs/fiscal-dbug.html>. Updates to each document are completed as more information becomes known. Please watch for updates via e-mail and on the SCOE web page. You can currently find the following:

- FAQ: Economic Crisis Planning Impact on Budget
- LCAP - Fiscal Perspectives - Updated 5/20/2020
- COVID-19 Funding Sources - Updated 5/20/2020
- SCOE Biz 20-22 May Revision Guidance
- Attendance Reporting Matrix

GASB 84 and 87 Delayed Implementation

The Governmental Accounting and Standards Board (GASB) has formally issued GASB 95, officially postponing the effective dates of GASB 84 and GASB 87 by one year.

- GASB 84, regarding Fiduciary Activities (Student Body reporting) will not need to be implemented in 2019-20. It has been recommended by many auditors that LEAs report 2019-20 student activities in the same manner as prior years. The new SACS Fund o8 Student Activity Special Review Fund will remain open, but does not need to be used. Implementation will be required for the 2020-21 fiscal year. Please contact your auditors directly for confirmation about their view and reporting requirements.
- GASB 87, regarding lease reporting activities, implementation has been delayed until the 2021-22 fiscal year.

P-Annual Attendance – Instructions/Due Date

2019-20 P-Annual Attendance, Submission Instructions, along with date due to SCOE is currently being updated and will be emailed out on June 1, 2020. Due to COVID-19 and the Governor's Executive Order, the cut-off date for both P-2 and P-Annual is the same, February 29, 2020. LEAs can begin now to finalize and get their attendance data prepared for P-Annual submission. In most cases, P-2 and P-Annual will be identical.

STRS on-behalf

STRS on-half calculations for posting to LEA financial statements prior the close of the 2019-20 books are in process, and will be included in the upcoming Year End Close Workshop (via Zoom) on June 4, 2020. The information will be included in the workshop manual.

STRS and PERS on-behalf estimates for 2020-21 will also be prepared and presented as soon as trailer bill language is released and analyzed. It is recommended that LEAs use prior year actuals (without the augmentation) and with a slight increase for the 2020-21 budget adoption.

Non-Voter Approved Debt notification to SCOE

Public Disclosure of Non-Voter Approved debt is required pursuant to Education Code sections 17150(a) and 17150.1(a), and Government Code section 53635.7. Notification must be provided to SCOE and the County Auditor at least 30 days prior to the district's governing board approval of an issuance of non-voter approved debt. SCOE has updated the debt notification form for school district's use. You can find it attached to this memo and posted on SCOE's website at <https://www.scoe.org/pub/htdocs/fiscal-forms.html>

FCMAT has also published a Fiscal Alert, dated January 2020. You can find it at <https://www.fcmat.org/PublicationsReports/FCMAT-Alert-NVA-Debt-1-2020.pdf>

Charter Schools Annual Information Survey

The 2020-21 Charter Schools Annual Information Update is required by CDE for all charter schools. The Annual Update consists of five questions & should take only a few moments of your time. The 2020-21 Charter Schools Annual Information Survey is now available online at <https://www.cde.ca.gov/sp/ch/csinfosvy.asp>
It must be completed in the online system **May 29, 2020**.

Prop 39 Clean Energy Program: End Date delay

The California Clean Energy Job Act (Resource 6230) project completion date is extended due to COVID-19 by an additional year to June 30, 2021. This action also delays the deadline for submittal of the Final Project Completion Reports by one year, to June 30, 2022. The California Energy Commission Program Guidelines can be found at <https://www.energy.ca.gov/filebrowser/download/299> . This program is included in the audit guide. Your auditors will be asking about completed projects and testing for the filing of final reports.

Consolidated Application and Reporting System (CARS)

The Consolidated Application and Reporting System (CARS) spring release scheduled to open May 15, 2020 **has been delayed**. CDE notification of the opening of the CARS software will be made via the ConApp Email list. To join the ConApp email list, send a blank message to join-consolidated-application@mlist.cde.ca.gov.

All data collections normally have a deadline of June 30 annually. The LCAP Federal Addendum will only need to be completed for LEAs that are applying for a Federal Title Program that was not applied for in the previous year.

Remember, the SCOE Co-Op has been eliminated, and all LEAs will need to complete CARS reporting (exception for the very small LEAs, 150 ADA or less, by request) in order to receive Federal Title funding. If you have questions regarding CARS reporting please contact your SCOE Advisor.

CSI LEA Grant Reporting Requirements

The 18-19 grant period of availability has been adjusted as a result of the pandemic. The performance period is extended to 9-30-21. CSI eligibility is an annual identification, every time the dashboard is released. Schools identified in 2019-20 will be eligible for another round of CSI funding with the 19-20 grant period ending 9-30-21. It is recommended that LEAs use the YEAR component of the SACS account code string to separately identify multiple years of CSI funding. For more information, CDE has posted reporting requirements at <https://www.cde.ca.gov/sp/sw/t1/csileagrnrpt.asp>

2019-20 Funding for CSI schools has been finalized; the schedule of funding was posted on April 6, 2020 and can be found at <https://www.cde.ca.gov/fg/fo/r16/csileafundingresults19.asp>, LEAs can search by school name, or sort by the code. All Sonoma County LEAs will begin with 49 (indicating Sonoma County). Apportionments received to date have been posted to LEAs in Resource 3182, Object 8290.

ESSA Per-Pupil Expenditure Reporting

All LEAs are required to complete the ESSA Per-Pupil Expenditure Report annually, after the close of the books and Unaudited Actual Reporting. The reporting window for 2019-20 actuals will open in late fall 2020. LEAs should be prepared to use the same methodology for reporting as used for 2018-19.

Property and Liability 2020-21 Preliminary Program Rate

Rates for property and liability insurance have not yet been released by RESIG. For budget development purposes, it is recommended to use a 30% increase over the 2019-20 rates. Actual premium increases district-to-district will vary based on each individual district's allocation. RESIG will provide more details as soon as possible.

2019-20 Flat Fee Allocation – County Programs

SCOE has provided the attached estimate for **planning purposes only** for FY 19-20 County Office of Education Transfers from SCOE to the Districts for Voluntarily Placed Community School Students, Non-Public School/Licensed Children's Institution Students and District Special Education Students Served in SCOE's Fee for Service Programs. This estimate is based on P-1 attendance submissions.

P-2 has now been submitted and a final calculation is being prepared to charge the districts. The P-2 calculated flat fee will be posted in June to 01-0000-0-0000-9200-7142-000-0000, in time for you to review in order to close your books for 2019-20. The fees for FY 19-20 are as follows:

- \$8,300 - Community School Voluntary Transfers
- \$5,000 - Non-Public School/Licensed Children's Institution Placements (NPS/LCI)

FY 19-20 is the last year these charges will be transferred from SCOE to the Districts. SCOE used 2019-20 as a transition year, since full implementation of the law was required in FY 20-21. Going forward, according to Assembly Bill (AB) 2235, funding will flow directly from the CDE to the County Office in FY 20-21 and it will affect your budgets.

Key Dates Document

SCOE Educational Services and Business Services have put together a new document to help LEAs keep track of key dates and deadlines. It was distributed to Curriculum Directors and Superintendents earlier this week. Attached is a copy for your information.

REMINDERS:

Notice of Public Hearing for 2020-21 Budget ~

Almost all Districts have filled out the publication notification (SCOE Biz Bulletin No. 20-20 dated April 27, 2020) so that SCOE can place the ad in the newspaper for you. This requirement applies to Districts and is optional for Charters. If you have any questions regarding publishing your notification, please contact Vickie Holden, District Fiscal Management Analyst at vholden@scoe.org or your SCOE Fiscal Advisor.

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

Dates to Remember:

06/04/2020	Year End Close Workshop – Zoom 9 am-11:30 am (presented by SCOE IT/Fiscal teams)
06/15/2020	2020-21 Fiscal Year Start-Up Form due to SCOE IT
06/18/2020	ESCAPE AP Year End Workshop – Zoom 9 am-10:30 am (presented by SCOE IT)
06/18/2020	ESCAPE AR Year End Workshop – Zoom 11 am-12:30 pm (presented by SCOE IT)
06/19/2020	Vendor Warrant Cancellations due to SCOE, final for 2019-20
06/22/2020	P-Annual Attendance due to SCOE
06/23/2020	2019-20 Last Cash Deposits and Cash Transfers due by 4:30 pm
06/24/2020	Final 2019-20 AP due at Noon
06/25/2020	DBUG

NOTE:

- Want to add something to a DBUG Agenda? Want a topic added to SCOE Biz? Contract 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.

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

May Revision Proposal to Mitigate Learning Loss



BY LEILANI AGUINALDO

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posted May 26, 2020

A new proposal unveiled as part of Governor Gavin Newsom’s May Revision is the one-time investment of \$4.4 billion for local educational agencies (LEAs) to address learning loss related to COVID-19 school closures. The Governor uses federal funds available to California through the Coronavirus Aid, Relief, and Economic Security (CARES) Act to compile the \$4.4 billion proposed for this purpose—the complete \$355 million available in the Governor’s Emergency Education Relief Fund and \$4 billion from the Coronavirus Relief Fund (CRF). The state is expected to receive \$9.5 billion in the CRF which can be used for “necessary expenditures incurred due to the public health emergency,” so it is worth noting that the Governor is using a substantial portion of these funds for K–12 education.

The Governor has chosen to target the use of these funds for students “most heavily impacted by school closures, including students with disabilities, low-income students, English learners, youth in foster care, and homeless youth” via two separate streams. Almost one-third of the total—\$1.5 billion—would be available to all LEAs, based on the number of students with disabilities that are enrolled. While official estimates are not available through the Department of Finance or the California Department of Education, School Services of California Inc. (SSC) calculates this would generate approximately \$1,900 per student with a disability. Fall 1 Census special education data for the 2019–20 fiscal year would be used to determine an LEA’s enrollment of students with disabilities. The remaining funds of \$2.855 billion are reserved for LEAs that receive concentration grant funds through the Local Control Funding Formula. Concentration grant LEAs would receive funds for all their students on a per-ADA basis, and SSC estimates this amount to be \$735 per student. The 2019–20 Second Principal Apportionment data would be used for this calculation.

LEAs that receive resources for learning loss mitigation must expend the funds by December 30, 2020, and funds may be used for the following purposes:

- Learning supports that begin prior to the start of the school year, and continuing intensive instruction and supports into the school year.

- Extending the instructional school year, including an earlier start date, by increasing the number of instructional minutes or days.
- Providing additional academic services for pupils, including diagnostic assessments of student learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices and connectivity for the provision of in-classroom and distance learning.
- Providing integrated student supports to address other barriers to learning, such as the provision of health, counseling or mental health services; professional development opportunities to help teachers and parents support pupils in distance-learning contexts; access to school breakfast and lunch programs; or programs to address student trauma and social-emotional learning.

In addition, LEAs receiving funds shall adopt an instructional continuity plan that describes the following:

- How the funds will be used to mitigate learning loss as a result of COVID-19.
- How the LEA will ensure that all students are provided devices and connectivity.
- How the effectiveness of the services or supports provided will be measured.

This May Revision proposal, focused on learning loss, has garnered considerable attention because of the method of distribution. Because of the concerns raised by legislators and other stakeholders (see “[Legislature Begins to Vet Governor Newsom’s May Revision](#)” in the *May 2020 Fiscal Report*), considerable changes are expected as the Governor and Legislature negotiate the State Budget before the June 15 constitutional deadline for the Legislature to pass the Budget. As a result, SSC discourages LEAs from including any potential funds from this proposal in their 2020–21 LEA budgets.

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

More on Cash Deferrals

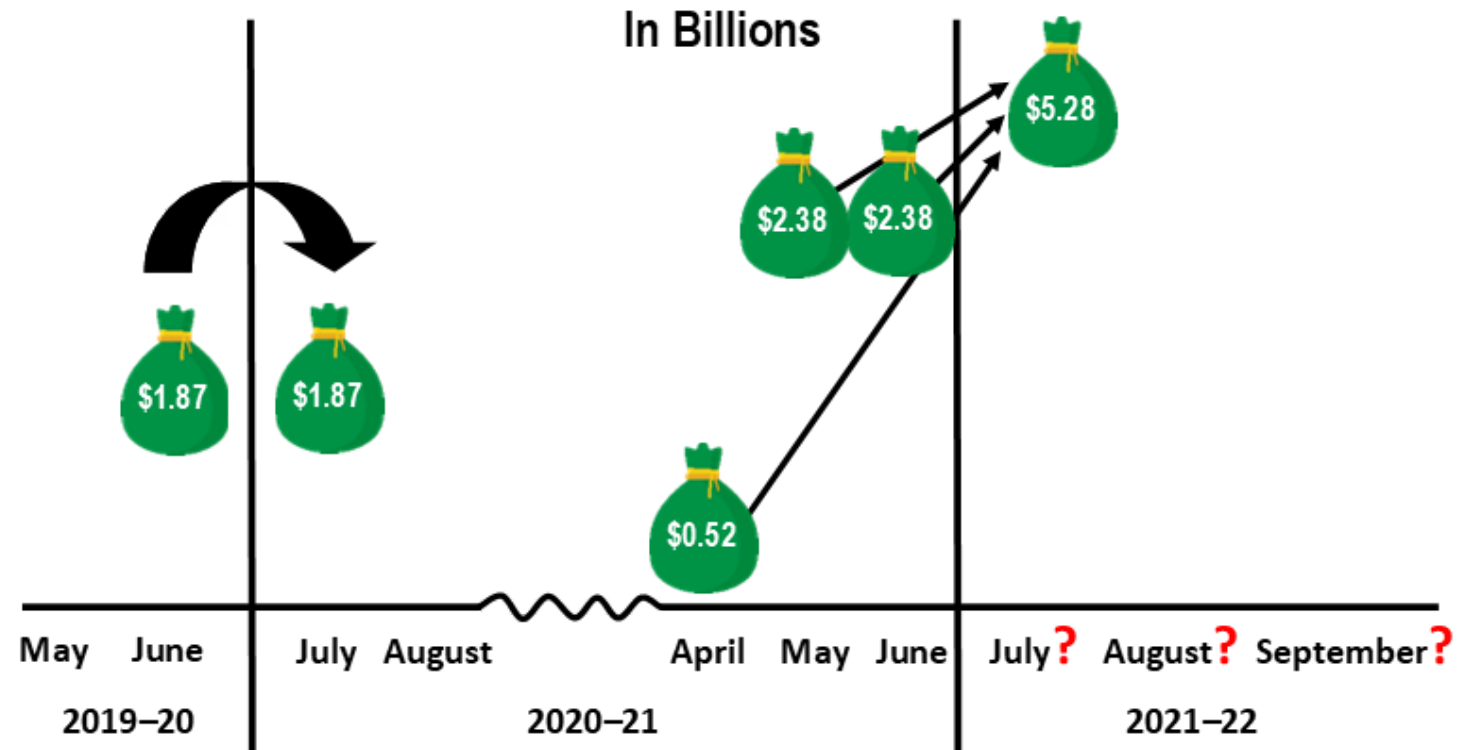
 [BY DEBBIE FRY](#)

 [BY SHEILA G. VICKERS](#)

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posted May 26, 2020

We have received myriad questions related to the proposed cash deferrals in Governor Gavin Newsom’s 2020–21 May Revision. As a reminder, the proposals for deferring cash apportionments from one month and year to a later month and year are as follows:



As shown above, the total proposed cash deferral from the 2020–21 fiscal year to the 2021–22 fiscal year includes the current year’s \$1.87 billion deferral for a total of \$5.28 billion. Also, while the proposed trailer bill language specifies that the \$1.87 billion cash deferral in the current year is proposed to be paid in early July, the language is silent on when the \$5.28 billion in deferrals for next year would be repaid—hence the question marks following the months after June 2021 on the above timeline.

Exemptions from Deferrals

Consistent with what was provided for some of the cash deferrals during the Great Recession, the trailer bill language for the cash deferrals includes a proposal that the state set aside funds for charter schools and school districts to apply for an exemption from all or part of the cash deferrals in May and/or June 2021. The county superintendent must certify that the cash deferral(s) would result in the charter school or school district being unable to meet its financial obligations in the applicable month. It should be noted that there is no such language proposed for the most immediate deferral—that of June 2020 to July 2020.

Resources Subject to Deferral

The Principal Apportionment consists of the state aid portion of revenues and the Education Protection Account (EPA) entitlement. Property taxes, as usual, are collected separately through the county tax collector’s office and transmitted to local educational agencies (LEAs) according to predetermined schedules. However, because of the waiver of late penalties and the ability to postpone payments until May 2021 for homeowners financially affected by COVID-19 (see the Governor’s [Executive Order N-61-20](#)), county governments may consider adjusting the local payment schedules to LEAs. We recommend that you keep in contact with your county supervisors to monitor any potential changes to the local property tax payment schedule.

The proposed cash deferrals apply only to the state aid portion of the apportionment—EPA payments are separately driven by constitutional provisions enacted by voter approval of Proposition 55 in 2016. However, the EPA cash payments will be affected this year in a different way due to the COVID-19 crisis.

Education Protection Account

Proposition 55, which authorized the extension of the temporary income taxes on higher wage earners through 2030, directs that the amount collected from the income tax increment be deposited in the EPA. This is a separate account that the state cannot use for any other purpose. Proposition 55 further specifies that the EPA must be funded during the last 10 days of each quarter during the fiscal year.

Proposition 55 also requires the Department of Finance (DOF) to estimate the amount of EPA collections by June 30 each year for the subsequent year. An additional estimate is required to be prepared by the DOF during the last quarter of each fiscal year—for the current year and for the second prior year—to determine any adjustments necessary. These elements of Proposition 55 are particularly significant this year, as it has been determined that the EPA has been significantly over-appropriated, which is not unexpected given the impact of the COVID-19 crisis, and the delay in the April 15 income tax filing deadline, on state income tax collections that feed the EPA. LEAs that receive the minimum amount of \$200 per unit of average daily attendance, such as community funded districts, would not be affected by this. All other LEAs are subject to a significant drop in the EPA funding for 2019–20, which means that LEAs may have already received, in the first three quarters of this fiscal year, more EPA funds than their estimated entitlements for the year, and may not receive a fourth quarter payment.

The California Department of Education and the DOF are currently investigating the options for recapturing overpayments of EPA funds to LEAs, which may include suspending or reducing future quarterly payments. For this reason we recommend that LEAs plan on receiving no EPA payment in June 2020 until the details and the timing for each LEA's adjustment are determined.

State Aid Portion of Principal Apportionment

Remember that the Local Control Funding Formula (LCFF) entitlement is funded by three sources:

1. Local property tax collections
2. EPA
3. State aid

When local property tax collections and/or the EPA fall short, the LCFF entitlement must be backfilled by state aid. Therefore, this year there will need to be a state aid infusion to backfill the EPA shortage, as well as a potential local property tax collection shortage, for LEAs. This drain on state cash makes a deferral of the Second Principal Apportionment (P-2) from June to July this year highly probable.

There are also non-LCFF state aid funds in the Principal Apportionment such as special education Assembly Bill (AB) 602 funds. These funds may also be subject to the proposed cash deferrals. While the Governor's May Revision summary document refers to the deferral of LCFF apportionments, the proposed trailer bill language uses the broader terminology of "warrants for the principal apportionments".

Based on our rough calculation, the proposed deferral of \$1.9 billion would be about 55% of the amount due based on the First Principal Apportionment calculations, which are the most recent statewide calculations available. The state aid amount will be adjusted through the P-2 calculation process, especially because of the

EPA shortage. Also, the deferral amount could change during the final budget deliberations. However, using a calculation of at least 55% of P-2 state aid—including the LCFE, AB 602 funds, and other state revenue sources in the Principal Apportionment—is recommended as an estimate of the amount to defer in your LEA's cash projection for June 2020, as long as your LEA also projects no cash payment of EPA in June as advised earlier in this article.

Conclusion

While the deferrals are currently proposals, and not yet finalized or enacted, we believe that deferrals will be implemented. Therefore, we recommend that LEAs prepare as if the deferral proposals are final and as if there will be no fourth quarter payment of the EPA in June 2020.



DISCLOSURE OF NON-VOTER APPROVED DEBT

In accordance with Education Code Section 17150 and Assembly Bill 2197, the following information must be provided to the County Superintendent of Schools and the County Auditor at least 30 days prior to the district's governing board approval of an issuance of non-voter approved debt. This includes all new and refunded issuances.

School District _____ Date _____

Contact _____ Phone _____

Type of Issue _____
Indicate the type of debt instrument, ex: Certificates of Participation (COP), Direct Capital Lease, Land Bank.

Tentative Date of Board Approval _____ Amount of Issue \$ _____
The date of the board will approve proceeding with the debt issuance *The total dollar amount the district is borrowing, including any amounts to refund existing debt issuances.*

Anticipated Date of Issue _____ Term of Issue _____ Years
The date the debt instrument is expected to be purchased by the investor(s). Fixed ____, Variable ____, or Other ____

Interest Rate % _____
The projected rates of interest payable on the debt instrument for the term of the issue. If variable, indicate what drives variability, expected rate ranges, and rate cap.

Purpose of Issue _____

Describe the projects to be financed by this debt issuance, ex: building a multi-purpose room, district match to state school building project, refunding existing debt issuance for lower interest rate. Provide the estimate cost for each project.

Tentatively Pledged Sources(s) of Funds for Debt Repayment _____

Indicate the anticipated sources of funds the district is expecting to receive to repay this debt obligation, ex: state school building project apportionments, developer fees, redevelopment revenue, revenue limit apportionments. If applicable, provide an analysis of projections for developer fees and/or calculations of anticipated student attendance growth for revenue limit pledges based on historical trends and adjusted for current conditions.

Contingency Plan _____

Indicate the district's contingency plan should the pledged sources of repayment not materialize as projected.



Disclosure of Non-Voter Approved Debt Page 2

Bond Counsel: _____

Contact : _____ Phone: _____

Indicate the company and individual contact person handling your debt financing.

Financial Advisor: _____

Contact : _____ Phone: _____

Indicate the company and individual contact person handling your debt financing.

Underwriter: _____

Contact : _____ Phone: _____

Indicate the company and individual contact person handling your debt financing.

Attach copies from: Preliminary Official Statement, Official Statement or Private Placement Memorandum

Provide the selected pages of the debt issuance, including: (1) the front sheet with the amount and date of actual issuance, (2) listing that indicates the parties involved in the financing, (3) maturity schedule, (4) repayment schedule, (5) purpose of issue, (6) pledged sources of funds for debt repayment.

Debt repayment schedule

Provide a copy of the semi-annual debt repayment schedule indicating specific principal and interest payments and dates of required payments throughout the term of issuance.

Anticipated Total Cost of Issuance:

Provide estimated total costs associated with the financing. The dollar amount or percent should include all legal, underwriting, trustee and advisory fees.

Multi-year financial projections or cash flow assumptions

Provide a copy of updated multi-year financial projections for repayment of the debt issuance. For student attendance/growth this could include an analysis of students in each grade level, new housing information and the impact on the district. For developer fees this could include an analysis of new housing permits or sales in the area.

Submitted by: _____

Phone _____

Submit this Disclosure of Non-Voter Approved Debt to Mary Downey, Deputy Superintendent, Business Sonoma County Office of Education and the County Auditor **at least 30 days** prior to the district’s governing board approval of an issuance of non-voter approved debt.

Mary Downey
Sonoma County Office of Education Deputy Superintendent of Business Services
5340 Skylane Boulevard
Santa Rosa, CA 95403

Erick Roeser
Sonoma County Auditor
585 Fiscal Drive
Room 100
Santa Rosa, CA 95403

EDUCATION CODE

SECTION 17150-17150.1

17150.

(a) Upon the approval by the governing board of the school district to proceed with the issuance of revenue bonds or to enter into an agreement for financing school construction pursuant to Chapter 18 (commencing with Section 17170), the school district shall notify the county superintendent of schools and the county auditor. The superintendent of the school district shall provide the repayment schedules for that debt obligation and evidence of the ability of the school district to repay that obligation to the county auditor, the county superintendent, the governing board, and the public. Within 15 days of the receipt of the information, the county superintendent of schools and the county auditor may comment publicly to the governing board of the school district regarding the capability of the school district to repay that debt obligation.

(b) Upon the approval by the county board of education to proceed with the issuance of revenue bonds or to enter into an agreement for financing pursuant to Chapter 18 (commencing with Section 17170), the county superintendent of schools or superintendent of a school district for which the county board serves as governing board shall notify the Superintendent. The county superintendent of schools or the superintendent of a school district for which the county board serves as the governing board shall provide the repayment schedules for that debt obligation and evidence of the ability of the county office of education or school district to repay that obligation, to the Superintendent, the governing board, and the public. Within 15 days of the receipt of the information the Superintendent may comment publicly to the county board of education regarding the capability of the county office of education or school district to repay that debt obligation.

(c) Prior to delivery of the notice required by subdivision (a) neither the county nor its officers shall have responsibility for the administration of the indebtedness of the school district. Failure to comply with the requirements of this section will not affect the validity of the indebtedness.

17150.1.

(a) No later than 30 days before the approval by the governing board of the school district to proceed with the issuance of certificates of participation and other debt instruments that are secured by real property and do not require approval of the voters of the school district, the school district shall notify the county superintendent of schools and the county auditor. The superintendent of the school district shall provide information necessary to assess the anticipated effect of the debt issuance, including the repayment schedules for that debt obligation, evidence of the ability of the school district to repay that obligation, and the issuance costs, to the county auditor, the county superintendent, the governing board, and the public. Within 15 days of the receipt of the information, the county superintendent of schools and the county auditor may comment publicly to the governing board of the school district regarding the capability of the school district to repay that debt obligation.

(b) No later than 30 days before the approval by the county board of education to proceed with the issuance of certificates of participation and other debt instruments that are secured by real property and do not require approval of the voters of the county, the county superintendent of schools or superintendent of a school district for which the county board serves as governing board shall notify the Superintendent. The county superintendent of schools or the superintendent of a school district for which the county board serves as the governing board shall provide information necessary to assess the anticipated effect of the debt issuance, including the repayment schedules for that debt obligation, the evidence of the ability of the county office of education or school district to repay that obligation, and issuance costs, to the Superintendent, the governing board, and the public. Within 15 days of the receipt of the information the Superintendent may comment publicly to the county board of education regarding the capability of the county office of education or school district to repay that debt obligation.

SONOMA COUNTY OFFICE OF EDUCATION											
DISTRICT COSTS FOR STUDENTS SERVED IN COUNTY OFFICE PROGRAMS (Cost rounded to nearest dollar)											
FOR PLANNING PURPOSES ONLY											
2019-20 Flat Fee Allocation - Estimate (4-24-20)											
Based on 2019-20 P-1 for Community Students and NPS/LCI											
District Code	LEA	2019-20 Flat Fee	P-1 ADA for Community Students	District Cost for Community Students @ \$8,300 Per ADA - Estimated Total Based on P-1	50% of Estimated Total (rounded)	2019-20 Flat Fee	P-1 ADA for NPS/LCI	District Cost for NPS/LCI @ \$5,000 per ADA - Estimated Total Based on P-1	50% of Estimated Total (rounded)	Total District Cost	
Account Code		District (Debit)----->									01-0000-0-0000-9200-7142-000-0000
		SCOE (Credit)->			08-0242-0-3545-9200-8710-583-0000			SCOE (Credit)->			
		Rate				Rate					
70607	West Sonoma County UHSD	8,300		\$0	\$0	\$5,000	12.89	\$64,450	\$32,225	\$64,450	
70615	Bellevue Union Elementary	8,300		\$0	\$0	\$5,000	1.73	\$8,650	\$4,325	\$8,650	
70656	Cloverdale Unified	8,300	0.38	\$3,154	\$1,577	\$5,000		\$0	\$0	\$3,154	
70722	Guerneville Elementary	8,300	0.01	\$83	\$42	\$5,000		\$0	\$0	\$83	
70789	Kenwood	8,300		\$0	\$0	\$5,000	1.23	\$6,150	\$3,075	\$6,150	
70839	Oak Grove Union Elementary	8,300		\$0	\$0	\$5,000	2.33	\$11,650	\$5,825	\$11,650	
70862	Petaluma City - High	8,300	0.53	\$4,399	\$2,200	\$5,000		\$0	\$0	\$4,399	
70896	Rincon Valley Union Elementary	8,300	0.11	\$913	\$457	\$5,000		\$0	\$0	\$913	
70920	Santa Rosa High	8,300	3.03	\$25,149	\$12,575	\$5,000	10.23	\$51,150	\$25,575	\$76,299	
70938	Sebastopol Union Elementary	8,300		\$0	\$0	\$5,000	5.15	\$25,750	\$12,875	\$25,750	
71035	Wright Elementary	8,300		\$0	\$0	\$5,000	1.39	\$6,950	\$3,475	\$6,950	
73882	Cotati-Rohnert Park Unified	8,300	1.36	\$11,288	\$5,644	\$5,000		0	\$0	\$11,288	
75390	Healdsburg Unified	8,300	0.26	\$2,158	\$1,079	\$5,000	0.72	\$3,600	\$1,800	\$5,758	
TOTAL		8,300	5.68	\$47,144	\$23,572	\$5,000	35.67	\$178,350	\$89,175	\$225,494	



Key Dates and Deadlines

Date	Item	Action(s)
June 30, 2020? TBD pending CDE guidance	Consolidated Application (Federal Title I, II, III, IV, V) for 2020-21	Submitted via CARS reporting system to CDE by all LEAs participating in Federal Categorical Aid Programs
Date TBD	2019-20 COVID-19 Closure Form (in place of J13A waiver)	Directions and form pending from CDE
Date TBD	Federal CARES Act Funding Application (Funding based on Title I apportionments in 2019-20) FEMA Funding Application - can be done now, the deadline will be 30 days after emergency ends	Directions and due date pending from CDE Districts and Charters apply direct. Directions provided by Cal-OES and FEMA.
July 1, 2020	2020-21 Budget: District 2020-21 Budget: Charter	Adoption by Local Governing Board (Requires public hearing and transparency reserve disclosure) Submit to SCOE for approval Submit to Chartering authority AND SCOE
	Covid-19 Operations Report	Adoption by Local Governing Board (does not require previous public hearing) Submit to SCOE (does not require approval) Post on the homepage of the district website
July 17, 2020	DASS Status Renewal	Part 1 of application due
July 31, 2020 Amendment Window August 28, 2020	CALPADS End of Year Certification	End of Year Reports 1,2,3, and 4 Important 2019-20 Data Collection Update
August 1	LEA ELPAC Coordinator or Designee	LEA ELPAC coordinator or their designee must complete the



Key Dates and Deadlines

	Certification Course	online certification course in Moodle.
September 4, 2020	DASS Status Renewal	Part 2 of application due
September 15, 2020	Unaudited Actual Data	District unaudited actual data, including GANN due to SCOE Charter unaudited actual data due to chartering authority and COE
September 15, 2020	GANN Resolution	District adopts GANN resolution
November 1, 2020	Local Indicators	Reported in the Dashboard
December 15, 2020	2020-21 LCAP and Budget Overview for Parents	Adoption by Local Governing Board (after a previous public hearing) Submit to SCOE for approval within 5 days of adoption Post on the district website
	District First Interim Budget Report	District Board approved report due to SCOE (also to State Superintendent and State Controller if qualified or negative)
	Charter First Interim Budget Report	Charter report due to chartering authority and SCOE
	Local Indicators	Report results as part of a non-consent item at a regularly scheduled board meeting
December 15, 2020	District 2019-20 Audit Report	District report due to SCOE, State Superintendent, and State Controller
	Charter 2019-20 Audit Report	Charter report due to chartering authority, SCOE, State Superintendent, and State Controller
January, TBD, 2021	P-1 Attendance reporting (Principal Apportionment)	District: P-1 Certified Attendance due to SCOE Charter: P-1 Certified Attendance to to chartering authority (chartering authority to send to SCOE)
January 14, 2021	2020-21 LCAP and Budget Overview for Parents	SCOE approval



Key Dates and Deadlines

February 1, 2021	School Accountability Report Card (SARC)	SARCs must be published and submitted to the CDE.
February 1-May31, 2021	Summative ELPAC Testing Window	
TBD locally	CAASPP Testing Window	
March 15, 2021	District First Interim Budget Report Charter First Interim Budget Report	District Board approved report due to SCOE (also to State Superintendent and State Controller if qualified or negative) Charter report due to chartering authority and SCOE
April, TBD, 2021	P-2 Attendance reporting (Principal Apportionment)	District: P-2 Certified Attendance due to SCOE Charter: P-2 Certified Attendance to chartering authority (chartering authority to send to SCOE)
June 1, 2021	District: 6/30 Projection	District: June 30 projection for the period ending April 30 due to SCOE, State Superintendent and State Controller if the district had qualified or negative second interim
June, TBD, 2021	P-Annual Attendance reporting (Principal Apportionment)	District: P-Annual Certified Attendance due to SCOE Charter: P-Annual Certified Attendance to chartering authority (chartering authority to send to SCOE)
July 1, 2021	2021-22 through 2023-24 LCAP	Adoption by Local Governing Board (after a previous public hearing) Submit to SCOE for approval within 5 days of adoption Post on the district website