

**California Department of Education / County Office of Education
External Services Subcommittee (ESSCO)**

AGENDA

California Department of Education
1430 N Street, Room 1101

December 4, 2017
10:00 a.m.

Co-Chair: Christine Davis, California Department of Education
Vice-Chair: Kate Lane, Region IV – Marin COE

Main Agenda:	
1. Announcements a. 2018 CCSESA Chief Business Officials Conference, February 14-16, 2018, conference registration: http://www.cvent.com/d/btqqpq	Kate Lane Christine Davis
2. ESSA per-pupil expenditure reporting – planning for implementation	Christine Davis
3. Release of 2017-18 Principal Apportionment Data Collection Software	Elizabeth Dearstyne
4. Review of Modified Principal Apportionment Funding Exhibits a. NEW Education Protection Account Calculation Exhibit to be Implemented as of 2016-17 Annual <i>Given the extension of Education Protection Account (EPA) funding for K-12, the School Fiscal Services Division has created an exhibit for the EPA entitlement calculation and payment schedule, effective 2016-17 Annual.</i> b. Charter School LCFF Transition Calculation Exhibit Changes to be Implemented as of 2016-17 Annual <i>The School Fiscal Services Division has modified the Charter School LCFF Transition Calculation (Charter Transition) exhibit by adding fields to account for instructional and time penalties and to renumber the lines to bring the form into close alignment with the School District LCFF Transition Calculation exhibit. These changes will be effective as of 2016-17 Annual.</i>	Elizabeth Dearstyne
5. New Title IV, Part A, ESSA, Student Support and Academic Enrichment Funding	Thi Huynh
6. Bond premium <i>When general obligation bonds are sold at a premium, what happens to the premium? Procedure 705 in the California School Accounting Manual says that premium is to be recognized in object 8979, All Other Financing Uses in the Bond Interest and Redemption Fund.</i> <i>A copy of a California Attorney General letter from 2011 was included for this agenda item.</i>	Kate Lane Tom Cassida
7. Charter School ADA and the ERAF Calculation <i>Should charter school ADA be included in the ERAF capacity calculation? How are other COEs handling this?</i>	Diana Lopez

<p>8. Reporting expenditures associated with the October 2017 wildfires <i>The State of California is making a request to Congress to provide funding relief related to the costs associated with the October 2017 wildfire response and recovery efforts. In order to determine the amount of the request, state agencies are being asked to estimate expenditures related to the incident. The California Department of Education is reaching out to local educational agencies to determine costs incurred at the local level. Staff from the CDE would appreciate the input of this committee related to the draft expenditures reporting template and outreach strategies.</i></p>	Brianna Mullen
Standing Subcommittee Reports:	
1. AB 1200	Sherry Beatty
2. Accounting	Tom Cassida
3. Attendance/Enrollment/CALPADS	
4. Professional Development	Chris Lombardo
5. Property Taxes	Peter Foggiato
6. ESSCO Organization	Kate Lane
7. FCMAT Procedure Manual	Kate Lane
8. Local Control and Accountability Plan (LCAP) Reviews	
Roundtable Discussion:	
1. Payroll auditing: To what extent are other counties auditing their districts' payroll? What is the minimum that a COE needs to do? (Darlene Hodge)	
2. With the release of rubrics data and differentiated assistance, is anyone changing LCAP reviews? (Peter Foggiato)	
3. Credit cards – accounting for earning cash back (Roslyne Manansala-Smith)	
4. Impact of recent CALPADS Direct Certification changes (Chris Lombardo)	

Our next meeting is January 8, 2018

2017 ESSCO agendas, handouts, and meeting notes will be posted at

<http://www.ocde.us/Business/Pages/ESSCO.aspx>.