

California Department of Education / County Office of Education

External Services Subcommittee (ESSCO)

MINUTES

ZOOM meeting

November 1, 2021
10:00 a.m.

Co-Chair: Kiyomi Meeker, California Department of Education

Co-Chair: Roslynne Manansala-Smith, El Dorado COE

Vice Co-Chair: Danni Brook, Ventura COE

Main Agenda

1) Announcements, Roslynne Manansala-Smith & Kiyomi Meeker

- ESSCO Listserv discussion – *The ESSCO listserv is intended to be to ask other COEs for guidance, support, and assistance. Any questions for CDE directly may be better geared when sent towards the CDE contract directly rather than the ESSCO email group. Questions for CDE should be directed to CDE emails such as CARR@cde.ca.gov, SACInfo@cde.ca.gov, AB1200@cde.ca.gov, PASE@cde.ca.gov, attendanceaccounting@cde.ca.gov and PADC@cde.ca.gov. The group also discussed the benefits of COEs sharing their correspondence with CDE with the ESSCO listserv. This may help reduce the number of emails sent to CDE and to reduce redundancy of questions.*
- Meeting Dates for remainder of 2021-22 Fiscal Year *See handout. A new link has been provided for ZOOM meetings. Please use this link moving forward: [EDCOE ESSCO ZOOM LINK](#)*
- *Updated Organization Chart for School Fiscal Services Division*
- *Elizabeth Dearstyne shared that John Miles will be the new CDE administrator for Fiscal Oversight and Support. He is replacing Johnathan Feagle who left in September to be the CBO at a district in Yolo County. One of John's primary responsibilities is the fiscal oversight of COEs. He has been with SFSD for over 5 years and has experience as consultant reviewing COE budgets and providing accounting guidance to the field.*

2) BASC Report, Roslynne Manansala-Smith, El Dorado COE

- California State Audit (Virtual Briefing): <https://www.auditor.ca.gov/reports/2021-614/index.html#section2>
- DOF & LAO Revenue Reports
 - Here's the [full DOF revenue report](#). The LAO provides some [additional perspectives](#) here.
 - *The links to the reports were also emailed to ESSCO listserv.*

3) CARES and CRRSA Update, Amber Hiris, Robyn Altamirano, Michelle Warshaw, CDE, Joe Saenz

- Federal Stimulus Fund Quarterly Reporting Updates
 - 2021 Fall Reporting Cycle data – *Final reporting for CRF and GF more than 99.8% & 99.2% of funds have been spent by LEAs and only a small amount will be recouped from LEAs. For ESSER and GEER preliminary data shows more than 80% have been spent to date.*
 - 2021 Winter Reporting Cycle will open from 12/16/2021- 1/5/2022 - *ESSER II and III assurances are due 12/17/2021. CDE will be reaching out to LEAs to touch base that they are reporting. CDE will be reaching out to LEAs about ESSER III assurances for those who did not submit- a list will be sent out to the ESSCO group.*

4) Categorical Allocations and Audit Resolutions (CAAR) Updates, Keith Smith, CDE

- Educator Effectiveness
 - Allocations are posted <https://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp>
 - LEAs need to comply with EC 41480(d), else when audited they will have to forfeit funds.

- [EC 41480](#)
 - EC 41480(d) As a condition of receiving funds apportioned pursuant to this section, a school district, county office of education, charter school, or state special school shall do both of the following:
 - (1) **On or before December 30, 2021**, develop and adopt a plan delineating the expenditure of funds apportioned pursuant to this section, including the professional development of teachers, administrators, paraprofessionals, and classified staff. The plan shall **be presented** in a public meeting of the governing board of the school district, county board of education, or governing body of the charter school before **its adoption in a subsequent public meeting**.
 - EC 41480(f) Funding apportioned pursuant to this section is subject to the annual audits required by Section 41020.
 - *ESSCO group discussed tight timelines for LEAs to meet two Board Meetings requirement. Plans can be updated after board approval. In addition, a reminder was shared that CDE will not be providing a template so two sample LEA templates were discussed and shared a Riverside COE and DTS template.*
-
- Stimulus Programs
 - Stimulus Reporting closed on 10/6 – ESSER I, II, III and GEER I apportionments being calculated.
- ESSA
 - CMDC closed on 10/31
- *Since there is no opt out option for districts who may not have the capacity to run these programs, ELO Program funds & Educator Effectiveness funds for districts that do not participate would be collected back through the audit process.*

5) Principal Apportionment, Kiyomi Meeker, CDE

- Personnel Updates - *Kiyomi shared that Ian Cambridge and Katilyn Arrington were recently promoted to Education Fiscal Services Assistants*
- PADC Web Update – *CDE PADC webinar scheduled on November 9th for COEs, district and charters. No subsequent webinars are scheduled; however, CDE looking to record and have available on website or YouTube for individuals to watch if cannot attend the November 9th webinar.*
- Upcoming Deadlines – *November 15th, P-1 taxes and excess ERAF due in new web application.*

6) Financial Reporting Updates, Christine Davis, CDE

- November 2 SACS Forum reminder – *Topics include unaudited actuals (UA) data collection review, SACS Validation Table update, GASB 87: Leases, GASB 96, RMA exclusions 21/22FY, SACS replacement application, and revised financial reporting calendars.*
- Other Updates:
 - *UA Reviews: CDE in the process of reviewing UA data and may be reaching out to COEs during indirect cost rate calculation reviews. CDE shared information on:*
 - *Process of how SACS resources and associated code combinations are created, set-up, and posted on CDE's website – reminder that process involves both the School Fiscal Services Division and the program departments for each funding source/grant. This process to establish valid SACS code combinations can be somewhat lengthy depending upon the availability of information regarding the funding.*
 - *SACS validation table updates are typically only posted once a month.*

7) Subcommittees

- Updating subcommittee member list – opportunity to volunteer
 - *Reminder was shared that members do not need to be an expert on topics to join subcommittee. Often members select subcommittees in areas they would like to explore deeper or gain a better understanding. Members were asked to email or notify Roslyne or Danni if they are willing to join a subcommittee.*
 - *Current list was shared with ESSCO group and reminder that members can be from both CDE & COEs.*

- Section from ESSCO's Mission Statement, Goals, & Committee Structure Document:

Each subcommittee should include representatives from COEs and CDE; others may be included as needed. The focus of the subcommittees may change based on functional needs, and short-term ad hoc subcommittees may be established. Subcommittees should submit agenda items and lead activities within their functional areas as needed.

Standing Subcommittee Reports

1. AB 1200, *Kathryn Rusk*
2. Accounting, *Tom Cassida*
3. Property Taxes, Apportionments, Attendance, Enrollment, & CALPADS, *Jeff Young*
Jeff asked how COEs will identify who certifies district attendance reports at the COE level on behalf of their office. Discussion over using consultants/advisors level at COEs.
4. Professional Development, *Roslynn Manansala-Smith*
This group is finalizing the Fall AB 1200 Conference so it can be posted on CASBO's Professional Learning Tool webpage.
5. ESSCO Organization, *Danni Brook*
Reminder shared to group to contact Danni Brook with any issues with the ESSCO listserv
6. FCMAT Procedure Manual, *Laura Lilley, Jeff Potter (FCMAT)*
Laura and Jeff shared that the following procedures will be updated this fiscal year:
P-004 AB 1200 Overview 12/2015
P-005 Budget Review 12/2015 (links updated 2/2019)
P-006 The Unaudited Actuals 12/2015
P-007 Interim Report Review 12/2015
P-014 Bargaining Agreement Disclosure 2/2013 (links updated 2/2017)

An email will be sent to ESSCO listserv recruiting volunteers.
7. Local Control and Accountability Plan (LCAP) Reviews, *Veronica Moreno (Tom Cassida, Interim)*
BASC will be reaching out to this subcommittee to assist in the review of the CCSESA LCAP Approval Manual. This subcommittee will need new volunteers.
 - SBE Agenda link for November 3-4 meeting (see item #5):
<https://www.cde.ca.gov/be/ag/ag/yr21/agenda202111.asp>
 - <https://docs.google.com/spreadsheets/d/1vtNqgKNzqGMqGrilp864A4VYv4TrSG56/edit?copiedFromTrash#gid=625088642>

Roundtable Discussion

1. How are other COEs issuing payments for business expense reimbursements? *Gary Stine, OCDE*
2. ESSER II Allowable Uses, *Gretchen Deichler, Trinity COE*
 - #16 of ESSER II allowable uses and #14 of the ESSER III allowable uses reads: "Other activities that are necessary to maintain operations and continuity of services and continuing to employ existing staff."

- Has your COE or LEA used these allowable uses as justification to pay staff a bonus with ESSER funds? Our districts are struggling to retain current staff.



BASC

Business and Administration
Steering Committee

External Services Subcommittee (ESSCO)

2021-2022 MEETING SCHEDULE

July	No Meeting
August	August 2, 2021
September	September 13, 2021
October	October 4, 2021
November	November 1, 2021
December	December 6, 2021
January	January 10, 2022
February*	February 7, 2022
March*	March 7, 2022
April	April 4, 2022
May	May 16, 2022 (after May Revise)
June	June 13, 2022

**After BASC meeting*

External Services Subcommittee (ESSCO)

Subcommittee Member List

2021-22 (DRAFT)

AB 1200

*Kathryn Rusk (Chair)

Sarah Blackstone

Tom Cassida

Denice Cora

Philip Davis

Gabriel Halls

Sherry Beatty

Cecilia Belmontes

Sarah Blackstone

Thi Huynh

Judy Kershaw

Chris Lombardo

Shelley Stiles

Carrie Stouder

Debbie Wilkins

James Whittington

Accounting

*Tom Cassida (Chair)

Christine Davis

Laura Lilley

Sarah Smigiera

Sarah Blackstone

Paula Driscoll

Chris Lombardo

Debbie Towne

James Whittington

ESSCO Organization

*Danni Brook (Chair)

Tom Cassida

Christine Davis

Brent Watson

Paula Driscoll

Chris Lombardo

Apportionment, Property Taxes,

Attendance, Enrollment, and CALPADS

*Jeff Young (Chair)

Melissa Abbey

Tom Cassida

Philip Davis

Elizabeth Dearstyne

Peter Foggato

Cecilia Belmontes

Keith Crafton

Paula Driscoll

Judy Kershaw

Chris Lombardo

Carrie Stouder

Professional Development

*Roslynne Manansala-Smith (Chair)

Mary Buttacavoli

Tom Cassida

Ocatvio Castelo

Philip Davis

Laura Lilley

Shirene Moreira

FCMAT Procedure Manual

*Laura Lilley (Co-Chair)

*Jeff Potter (Co-Chair)

Julie Betschart

Roslynne Manansala-Smith

Michelle Giacomini

Gabriel Halls

Kathryn Rusk

Cecilia Belmontes

Judy Kershaw

External Services Subcommittee (ESSCO)

Subcommittee Member List

2021-22 (DRAFT)

LCAP Reviews

* Veronica Moreno (Chair)

Julie Betschart

Tom Cassida

Laura Lilley

Roslynne Manansala-Smith

Reyna Philp

Sarah Smigiera

Jessica Tegerstrand

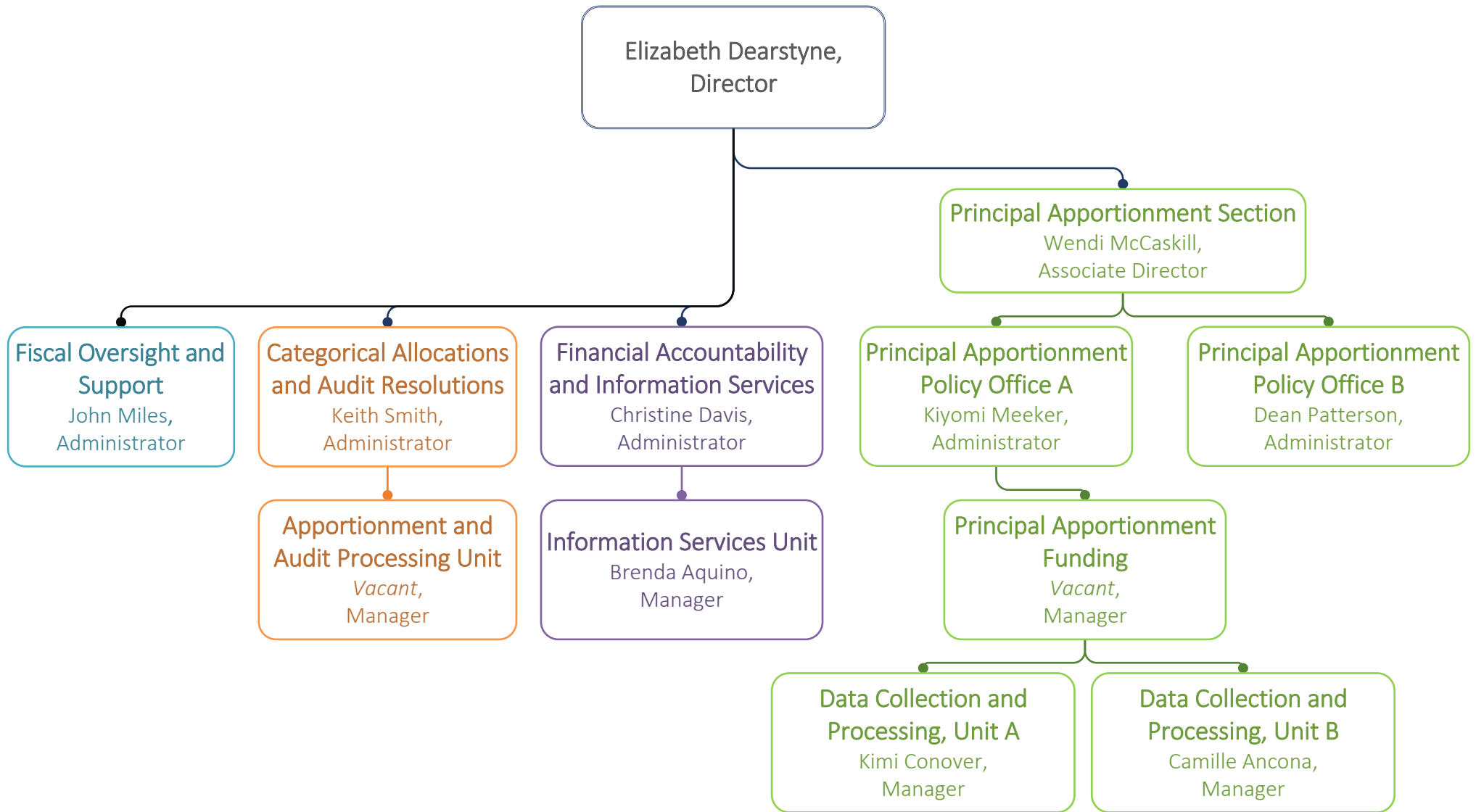
Cecilia Belmontes

Judy Kershaw

Joel Ryan

Last updated 10-2019

Italicized names: Not on current ESSCO member list for 2021-22. No longer member of ESSCO?



Categorical Allocations and Audit Resolutions (CAAR)

- Federal Categorical Program (ESSA Titles, Federal Stimulus)
- State Categorical Programs (e.g. Mandate Block Grant, Lottery, etc. non-Principal Apportionment)
- Audit Resolution

CAAR@cde.ca.gov

Financial Accountability and Information Services (FAIS)

- SACS financial reporting desktop software and web-based system
- SACS accounting guidance, including publication of the *California School Accounting Manual*
- Annual unaudited actuals financial data collection, review, and dissemination

SACSInfo@cde.ca.gov

Fiscal Oversight and Support (FOS)

- Fiscal oversight of COEs and single district county districts (budget and interim report approval)
- Federal maintenance of effort compliance calculations (ESSA and Special Education)
- LEA indirect cost rates - review, approve, and post

AB1200@cde.ca.gov

Principal Apportionment Section (PAS)

- Principal Apportionment (LCFF, AB 602, new ELO-P)
- Principal Apportionment Data Collection Web-based Application and Desktop Software (ADA and taxes)

PASE@cde.ca.gov

PADC@cde.ca.gov

- Attendance Accounting and Instructional Time
- Form J-13A

Attendanceaccounting@cde.ca.gov