



*Association of Educational
Federal Finance Administrators
38th Annual Conference
October 20–23, 2014
Monterey, California*

Tentative Agenda

Updated 8/29/2014

Monday, October 20

- 4:00 – 8:00 p.m. **Conference Registration**
4:00 – 6:00 p.m. **AEFFA Board Meeting**
6:00 – 7:30 p.m. **Meet and Greet**

DIRECTORS

JoLynn Berge, Washington
Amy Sharp, Tennessee
Melissa Myers, South Carolina
Andrea Beck, Missouri
Sue Linton, Wisconsin
Paul LeSieur, North Carolina

2014 HOST: California

Peggy O'Guin
Brenda Aquino

MEMBERSHIP COMMITTEE

Julia Dilly, Montana
JoLynn Berge, Washington
Vonna Anderson, Oklahoma
Paul LeSieur, North Carolina

BYLAWS COMMITTEE

Melissa Myers, South Carolina

WEBSITE COMMITTEE

Paul LeSieur, North Carolina

Tuesday, October 21

- 7:00 – 8:00 a.m. **Conference Registration and Breakfast**
8:00 – 8:10 a.m. **Conference Opening**
Peggy O'Guin, Administrator
California Department of Education
School Fiscal Services Division
8:10 – 8:30 a.m. **Welcoming Remarks**
8:30 – 10:00 a.m. **Legislative and Funding Issues**
Julia Martin
Brustein and Manasevit, PLLC
Attorneys at Law
10:00 – 10:15 a.m. **Break**
10:15 – 12:00 p.m. **Part I: Key Aspects of the New Omni Circular**
Michael Brustein and Tiffany Winters
Brustein and Manasevit, PLLC
Attorneys at Law
12:00 – 1:30 p.m. **Lunch and Committee Meetings**
1:30 – 2:45 p.m. **Part II: Key Aspects of the New Omni Circular**
Michael Brustein and Bonnie Little Graham
Brustein and Manasevit, PLLC
Attorneys at Law
2:45 – 3:00 p.m. **Break**
3:00 – 4:30 p.m. **Risk Management**
Phil Maestri
USDE Office of the Chief Financial Officer
Dinner on your own

Wednesday, October 22

- 7:00 – 8:00 a.m. **Conference Registration and Breakfast**
8:00 – 8:10 a.m. **Conference Updates and Reminders**
8:10 – 9:30 a.m. **Shared Mission Perspectives: Continuing to Improve How Government Works**
Rich Rasa
USDE Office of the Inspector General



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Wednesday, October 22 *(continued)*

- 9:30 – 10:00 a.m. **AEFFA business meeting**
10:00 – 10:15 a.m. **Break**
10:15 – 11:15 a.m. **Mythbusters: Exploding Myths and Embracing Possibilities to Advance Achievement in Title I**
Kay Rigling
USDE Office of the General Counsel
11:15 – 12:00 p.m. **Community Eligibility Provision of the NSLP: Frequently Asked Questions**
Julia Martin
Brustein and Manasevit, PLLC
Attorneys at Law
12:00 – 1:30 p.m. **Lunch**
1:30 – 4:30 p.m. **Concurrent Roundtable Discussions**
Dinner on your own

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BYLAWS COMMITTEE

Melissa Myers, South Carolina

WEBSITE COMMITTEE

Paul LeSieur, North Carolina

Thursday, October 23

- 7:00 – 8:00 a.m. **Breakfast**
8:00 – 8:10 a.m. **Conference Updates and Reminders**
8:10 – 9:15 a.m. **Solving the Mystery of Indirect Costs**
Frances Outland
USDE Indirect Cost Group
9:15 – 10:00 **Federal Funding Accountability and Transparency Act (FFATA): Best Practices and Lessons Learned**
Panel of State Representatives
10:00 – 10:15 a.m. **Break**
10:15 – 11:15 a.m. **Using Federal Funds to Support a Comprehensive Initiative**
Sheara Krvaric and Melissa Junge
Federal Education Group, PLLC
11:15 – 12:00 p.m. **Maintenance of Effort, Supplement not Supplant, and Comparability**
Speaker TBA
12:00 – 1:30 p.m. **Lunch**
1:30 – 2:45 p.m. **Guide to Blending and Braiding Funds**
Rich Rasa
USDE Office of the Inspector General
2:45 – 3:00 p.m. **Q&A and Closing Remarks**

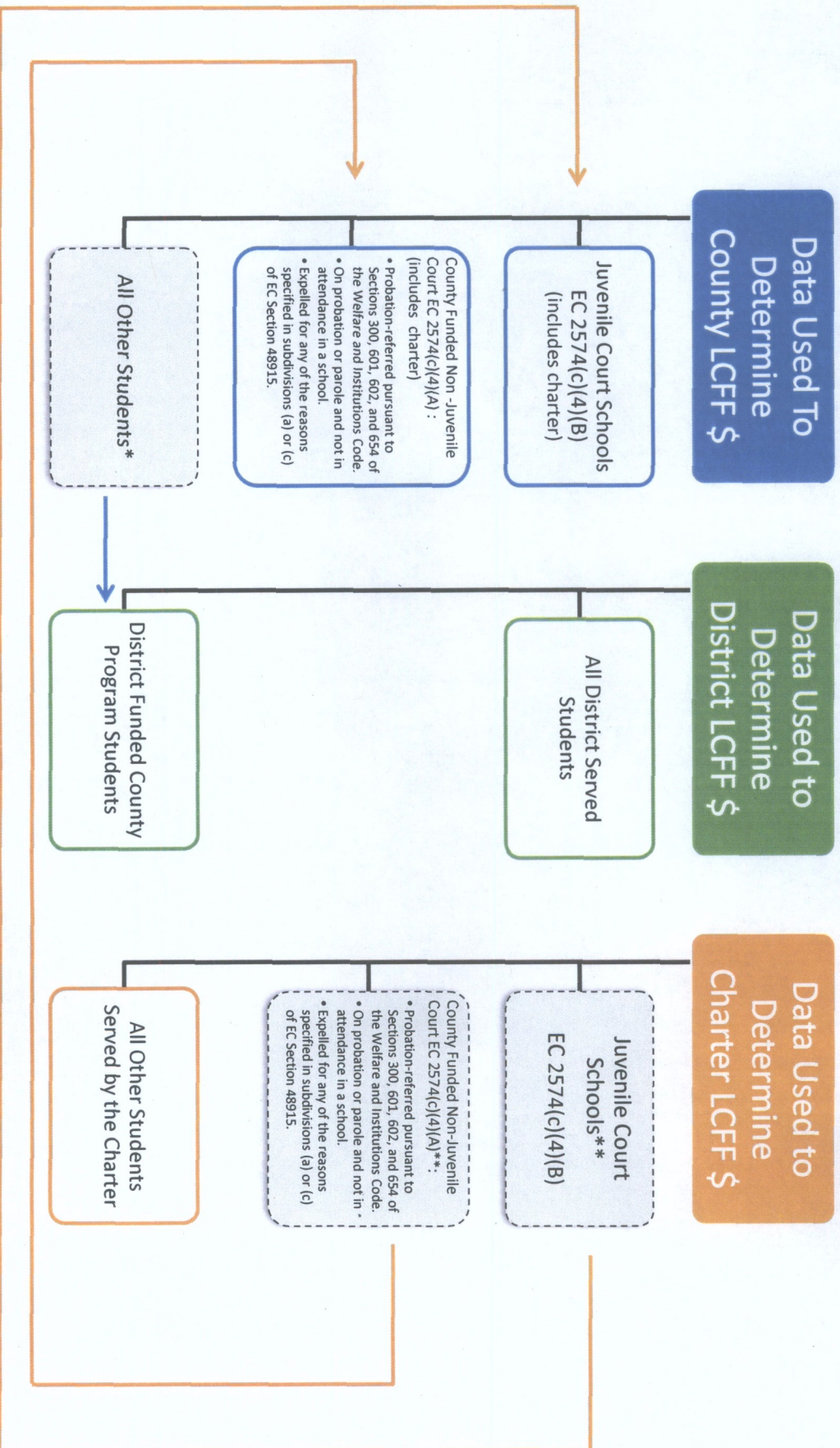
LCAP Review Process - Activity Hours

Staff Member	Total Hours by Activity Category						Total Hours
	Planning / Internal Meetings/Training	District Meetings	Internal Communication	External Communication	LCAP Review/Analysis		
Director, Ann Peters	30	60	58	15	25	130	
Seniors, Cheryl Phan	21.45		58	2.7	41.15	123.3	
Seniors, Dan Silveira						0	
Seniors, Kim Freitas						0	
Seniors, Norma Dwyer						0	
Total Hours	51.45	60	58	17.7	66.15	253.30	

LCAP Review Process - Cost Estimate

Staff Member	Total Salary and Benefit Cost by Position							
	Total Hours	Salary (Hourly)	Salary Expense	Statutory Benefits	Statutory Expense	H&W Benefits (Hourly)	H&W Benefits Expense	Total Salary and Benefits
Director, Ann Peters	130		-	0.2159	\$ -		\$ -	\$ -
Seniors, Cheryl Phan	123.3		-	0.2159	\$ -		\$ -	\$ -
Seniors, Dan Silveira	55.75		-	0.2159	\$ -		\$ -	\$ -
Seniors, Kim Freitas	48.75		-	0.2159	\$ -		\$ -	\$ -
Seniors, Norma Dwyer	75.25		-	0.2159	\$ -		\$ -	\$ -
Total Cost			\$ -		\$ -		\$ -	\$ -

Illustration of How Students are Funded by LEA Type Under the Local Control Funding Formula (Shows transfer of ADA and CALPADS Data)



*ADA is reported by the county office of education by district of residence and is included in the district of residence's LCF calculations. COE's CALPADS enrollment and unduplicated counts for these pupils are transferred from the county to district of residence for LCF, based on data reported by the COE as part of P-2 for 2013-14 and beginning in 2014-15 via CALPADS.
 **Applicable only to charter schools that operate county programs. ADA is reported by the charter school and is included in the county's LCF calculations. Charter's CALPADS enrollment and unduplicated counts for these pupils are transferred to the COE for LCF, based on data reported by the charter as part of P-2 for 2013-14 and beginning in 2014-15 via CALPADS.

County Office Funds Transfer (2.0) Discussion

OVERVIEW

Revenue Limits – Treatment of County Office Funds Transfer

Under Revenue Limit funding, county offices of education (COEs) reported the average daily attendance (ADA) for students in county operated programs by district of residence to the California Department of Education (CDE), and CDE credited the district of residence with the ADA. Because the law required that districts pay the entire revenue limit for such students to the COEs, CDE managed the transfer of funds at the state level. The calculation was known as the County Office Funds Transfer and was reflected on the County Funds Transfer and the Principal Apportionment Summary exhibits.

Local Control Funding Formula – Treatment of County Office Funds Transfer

Under the Local Control Funding Formula (LCFF), although COEs continue to report the ADA for the students they serve that are district-funded by district of residence (referred to as District Funded County Program students), the ADA is credited to the district of residence and the CDE no longer transfers the funds to the COEs. Pursuant to the LCFF language, COEs only receive funding for students that attend juvenile court schools operated by the COE (*Education Code (EC) Section 2574(c)(4)(B)*) and for students that attend other schools operated by the COE (referred to as County Funded Non-Juvenile Court School Students), such as county community schools or special education classes and centers, who are enrolled pursuant to any of the following:

- a) Probation-referred pursuant to Sections 300, 601, 602, and 654 of the *Welfare and Institutions Code*.
- b) On probation or parole and not in attendance in a school.
- c) Expelled for any of the reasons specified in subdivisions (a) or (c) of *EC Section 48915*.

Because the LCFF laws no longer specify the amount districts are required to pay the COE to educate their students, the CDE can no longer automate such a transfer without either a statutory change or a process that is agreed on by all parties.

PROPOSAL TO RE-AUTOMATE THE TRANSFER OF FUNDS

Last spring, at the request of BASC, the CDE agreed to re-automate the transfer under the following conditions:

- 1) The COE provides the funding rate per-ADA to the CDE by district of residence for the transfer.**

Unlike Revenue Limits, until full implementation of the LCFF there is no per-ADA amount being issued for each student that the CDE can use to calculate funding. Without legislation directing the CDE how to calculate an amount on behalf of the agencies, it will be the responsibility of each county office and district to agree to the

County Office Funds Transfer (2.0) Discussion

terms of the transfer, and provide the CDE with a per pupil amount by district of residence to transfer.

2) The district of residence agrees to the transfer

COEs and school districts will need to provide the information for conditions 1 and 2 above through the Principal Apportionment Data Collection software to direct the CDE to make the transfer.

The CDE has a draft mock-up of this proposal to illustrate how the data collection screens might look. At the October ESSCO and COFS meetings we will provide updated versions of the data collection screens and draft funding exhibit to incorporate feedback from the September meetings. The CDE sees the processing as being similar to the previous county funds transfer. A new line will be added to the Principal Apportionment Summary as an increase in funding for COEs and a decrease in funding for districts.

Data Collection Screen Elements – District (Attachment 1)

Agreement to Transfer Funds to COE(s)

The district of residence will select from the list of county offices of education those with which they have an agreement for services and want the state to administer the funding transfer. This selection will also act as an authorization of approval for whatever rate the COE reports to the CDE in data collection. A district may choose some, none, or all of the COEs that serve resident students. Our intention is to carry the selection(s) forward from P-1, but if a district changes its mind or forgot to select a COE, the data could be overwritten at P-2 and/or Annual. This should help with the potential issue of a district failing to select a COE at each period, resulting in no funds being transferred or CDE having to reverse payments in subsequent apportionments.

Data Collection Screen Elements – County Office (Attachment 2)

Funding Rates for District Funded County Program Students

On the Attendance District Funded County Programs screen that is used by COEs to report ADA there will be an additional field to report a funding rate for each grade span, which will also be by district of residence. Because the COE will be entering this data, the districts will not see the rates before they agree to the transfer. Conversely, unless a district is located within the same county, a COE will not know which districts have/have not agreed to the transfer until the Principal Apportionment Certification is posted.

TIMING

The 2014-15 P-1 certification will be the first opportunity to implement the new transfer. For the 2015-16 Advance, our intention is to carry over the prior year P-2 selections and continue to pay those selected COEs. Districts that did not participate in the transfer in 2014-15 would not have an opportunity to make that selection until P-1 of 2015-16 (decisions would need to be made at the local level about how to handle any funding transfers between the district and county for the first 7 months of the year). Similarly, if a district wanted to opt out of the transfer in the subsequent year, the first time it would receive funding on behalf of those students vs. the COE would be at P-1.

County Office Funds Transfer (2.0) Discussion

Questions

This is still in a draft stage, and we have some questions that we hope will help us with the design as we move forward.

1. We would like to hear how districts and COEs managed the service agreement in 2013-14. What did/did not work?
2. We understand that some COEs used the gap percentage, which isn't finalized until P-2, to determine the rates charged in 2013-14. Did this create any problems with the timing of billing, etc? (Since in some cases rates will be changing between periods.)
3. The draft data collection screen is currently set up to have the district select COE(s) that they have an agreement with and would like the CDE to transfer the associated funding. Do you feel like we need to have an additional check box, or some other way to acknowledge and agree to this transfer, or is the selection adequate?
4. Are there any advantages/disadvantages to stopping the transfer after a certification, such as Annual?

Sample District Data Collection Screen

Principal Apportionment Data Collection Software MAIN MENU FY 2013-14 Annual

File Period LEA Tools Help

District(s)

Select All Deselect All

Click on the first column of any row to toggle the SELECTION

SELECTED	COUNTY ID	DISTRICT ID	SCHOOL ID	COUNTY NAME	DISTRICT NAME	SCHOOL NAME	DISTRICT TYPE
<input type="checkbox"/>	04	61382	0000000	Butte	Bangor Union Elementary		ELEMENTARY
<input type="checkbox"/>	04	61408	0000000	Butte	Biggs Unified		UNIFIED
<input type="checkbox"/>	04	61424	0000000	Butte	Chico Unified		UNIFIED
<input type="checkbox"/>	04	61432	0000000	Butte	Durham Unified		UNIFIED
<input type="checkbox"/>	04	61440	0000000	Butte	Feather Falls Union Elementary		ELEMENTARY
<input type="checkbox"/>	04	61457	0000000	Butte	Golden Feather Union Elementary		ELEMENTARY
<input type="checkbox"/>	04	75507	0000000	Butte	Gridley Unified		UNIFIED
<input type="checkbox"/>	04	61499	0000000	Butte	Manzanita Elementary		ELEMENTARY
<input type="checkbox"/>	04	61507	0000000	Butte	Oroville City Elementary		ELEMENTARY
<input type="checkbox"/>	04	61515	0000000	Butte	Oroville Union High		HIGH

Entry Screens You must select an LEA to activate the Entry Screens

Select All Deselect All

SELECTED	ENTRY SCREEN NAME	CERTIFICATE NUMBER	RECORD NUMBER	ERROR NUMBER	WARNING	LAST EDIT DATE	CHECK DATE	LAST EXPORT DATE	LAST IMPORT DATE
<input type="checkbox"/>	No Adults in Correctional Facilities								
<input type="checkbox"/>	No Annual Migrant ADA Increase								
<input type="checkbox"/>	No Attendance School District								
<input type="checkbox"/>	No Attendance Supplement School District								
<input type="checkbox"/>	No Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer								
<input type="checkbox"/>	No Attendance Basic Aid Open Enrollment								
<input type="checkbox"/>	No Necessary Small Elementary School								
<input type="checkbox"/>	No Necessary Small High School								
<input type="checkbox"/>	No Necessary Small School Funding Selection								
<input type="checkbox"/>	No Necessary Small School Certification Selection								
<input type="checkbox"/>	No School District Audit Adjustments to CALPADS Data								
<input type="checkbox"/>	Yes County Office Funds Transfer Selection								

NEW

County Office Funds Transfer Selection

County Office of Education

- 01 10017 Alameda Co. Office of Education
- 02 10025 Alpine Co. Office of Education
- 03 10033 Amador Co. Office of Education
- 05 10058 Calaveras Co. Office of Education
- 06 10066 Colusa Co. Office of Education
- 07 10074 Contra Costa Co. Off. of Education
- 08 10082 Del Norte Co. Office of Education
- 09 10090 El Dorado Co. Office of Education

Agree To Have CDE Administer County Office Funds Transfer for The Following COEs

- 04 10041 Butte Co. Office of Education
- 11 10116 Glenn Co. Office of Education

Print Transfer Selection
Update Transfer Selection
Close

Click on the first column of any row to toggle the SELECTION

SELECTED COUNTY ID | DISTRICT ID | SCHOOL ID | COUNTY NAME | DISTRICT NAME | SCHOOL NAME | DISTRICT TYPE
 Yes | 04 | 10041 | 0000000 | Butte | Butte Co. Office of Education | CO OFFICE

Attendance District Funded County Programs \ FY 2013-14 \ Annual \ Butte \ Butte Co. Office of Education

File Note Help

ADA

County of Residence
 District of Residence

Entry Screens You must select an LEA to activate the Entry Screens

Select All Deselect All

SELECTED ENTRY SCREEN NAME	
No Adults in Correctional Facilities	
No Attendance COE	
Yes Attendance District Funded County Programs	
No COE Audit Adjustments to CALPADS Data	
No COE LCFF Adjustments	
No SELPA ADA Allocation	

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
A-1	0.00	0.00	0.00	0.00	0.00
A-2	0.00	0.00	0.00	0.00	0.00
A-3	0.00	0.00	0.00	0.00	0.00
A-4	0.00	0.00	0.00	0.00	0.00
A-5	0.00	0.00	0.00	0.00	0.00

County Community Schools [EC 1991(a), (b) and (d)]
 (Divisor 70/135/175)
 Special Education - Special Day Class
 Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)]
 and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions
 Extended Year Special Education - Special Education [EC 56349(b)(3)]
 Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)
 Other County Operated Programs

Check all that are applicable for the ADA reported on Line A-5:

- Opportunity Schools and Full-Day Opportunity Classes [EC 49640-49641]
- Specialized Secondary Schools [EC 56801]
- Technical, Agricultural, and Natural Resource Conservation Schools [EC 1790]

ADA Totals (Sum of A-1 through A-5)

NEW

County Office Funds Transfer Rate per ADA

ADA for Students in Full-time Independent Study included in Section A
 ADA not eligible for general funding through Independent Study NOT included in Section A
 ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1 through A-5, TK/K-3 Column, First Year Only)

SAMPLE CALCULATION

County Office of Education:	Grade Span	District Funded County Program ADA	Rate per ADA (as reported by COE)	Funding by Grade Span	DOR Agreed to Transfer?	Adjustment to PA Summary
30-10306 Orange COE						\$ 8,907,187
District of Residence (DOR):						
19-64840 Norwalk-La Mirada Unified	TK/K - 3	14.99	\$ 6,120	\$ 91,739		
	4 - 6	3.24	\$ 5,540	\$ 17,950		
	7 - 8	3.79	\$ 5,135	\$ 19,462		
	9 - 12	23.97	\$ 6,387	\$ 153,096		
	Total ADA	45.99	Total Funding	\$ 282,247	Yes	\$ (282,247)
30-66431 Anaheim Union High	TK/K - 3	0	\$	\$		
	4 - 6	0	\$	\$		
	7 - 8	52.11	\$ 6,495	\$ 338,454		
	9 - 12	586.8	\$ 6,495	\$ 3,811,266		
	Total ADA	638.91	Total Funding	\$ 4,149,720	Yes	\$ (4,149,720)
30-66464 Capistrano Unified	TK/K - 3	42.18	\$ 6,781	\$ 286,023		
	4 - 6	43.65	\$ 6,410	\$ 279,797		
	7 - 8	48.1	\$ 6,450	\$ 310,245		
	9 - 12	485.6	\$ 6,593	\$ 3,201,561		
	Total ADA	619.53	Total Funding	\$ 4,077,626	Yes	\$ (4,077,626)
33-67215 Riverside Unified	TK/K - 3	2.19	\$ 5,987	\$ 13,112		
	4 - 6	2.37	\$ 5,321	\$ 12,611		
	7 - 8	1.13	\$ 5,456	\$ 6,165		
	9 - 12	3.37	\$ 5,741	\$ 19,347		
	Total ADA	9.06	Total Funding	\$	No	\$
36-67678 Chino Valley Unified	TK/K - 3	26.9	\$ 5,612	\$ 150,963		
	4 - 6	19.48	\$ 5,545	\$ 108,017		
	7 - 8	13.28	\$ 5,598	\$ 74,341		
	9 - 12	10.7	\$ 5,612	\$ 60,048		
	Total ADA	70.36	Total Funding	\$ 393,369	Yes	\$ (393,369)
37-73569 Oceanside Unified	TK/K - 3	0.36	\$ 6,500	\$ 2,340		
	4 - 6	0	\$ 6,500	\$		
	7 - 8	0	\$ 6,500	\$		
	9 - 12	0.29	\$ 6,500	\$ 1,885		
	Total ADA	0.65	Total Funding	\$ 4,225	Yes	\$ (4,225)
			Total of all districts	\$ 8,907,187		

*Please note the data shown here is for illustration purposes only and does not reflect actual data or agreements between these entities.