

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

California Department of Education  
1430 N Street Room 1101

August 3, 2015  
10:00 a.m.

Co-Chair: Priscilla Quinn, Region VIII – Kern COE

Co-Chair: Peggy O’Guin, California Department of Education

Vice Chair: Jamie Perry, Region VII – Fresno COE

**Issues to be Supported by CDE Staff**

**Requested By/ CDE Support**

<p><b>Announcements:</b></p> <p><b>ESSCO 2016 Vice Chair</b></p>	<p align="center"><b>Priscilla Quinn</b></p>
<p>1. Principal Apportionment Updates</p>	<p align="center"><b>Caryn Moore</b></p>
<p>2. GASB 68</p> <ul style="list-style-type: none"> <li>• Are we leaving this to the Auditors?</li> <li>• Review the impact on reserve balances, MOE’s and SpED</li> <li>• CDE Conversion Entries relative to GASB 68</li>   <li>• On Behalf – Should the district’s budget for this?</li>   <li>• Process to use</li> </ul> <p>Here are links to the reports of creditable STRS compensation that CalSTRS provides to the Joint Legislative Budget Committee each year. CalSTRS initially reports creditable compensation in October, and then reports revised creditable compensation in April. CDE uses the revised creditable compensation reported in April to calculate the STRS on-behalf percentage each year.</p> <p>Creditable Compensation report for 2012-13: <a href="http://www.calstrs.com/sites/main/files/file-attachments/oct_25_cc_report_for_fy_12-13_mark_leno.pdf">http://www.calstrs.com/sites/main/files/file-attachments/oct_25_cc_report_for_fy_12-13_mark_leno.pdf</a></p> <p>Revised Creditable Compensation report for 2012-13: <a href="http://www.calstrs.com/sites/main/files/file-attachments/revision_of_cc_fy2011-12_joint_leg_budget_leno.pdf">http://www.calstrs.com/sites/main/files/file-attachments/revision_of_cc_fy2011-12_joint_leg_budget_leno.pdf</a> (ESSCO colleagues: Don’t be misled by the “fy2011-12” in this second link. We think it is just a typo. The link leads correctly to the 2012-13 letter.)</p>	<p align="center"><b>Ann Walsh</b></p> <p align="center"><b>Nancy Sheets Chris Lombardo</b></p> <p align="center"><b>Kate Lane Meg Kailikole</b></p> <p align="center"><b>Peggy O’Guin</b></p>
<p>3. Educator Effectiveness Program Apportionment</p> <ul style="list-style-type: none"> <li>• What is CDE’s preferred accounting of the program – will there be a resource?</li> <li>• One-Time Funds</li> </ul>	<p align="center"><b>Ann Walsh Chris Lombardo</b></p>

<p>4. FCMAT COE Manual – AB 139 sample letters and current budget/interim approval and/or disapproval letters.</p> <p>Budget Review Scenario’s Committee (See Attachment)</p>	<p><b>Ann Walsh Kate Lane</b></p>
<p>5. Charter School ADA – Apples to Apples because ADA may or may not pull in for the prior years. COE enrollment is not included in the district’s enrollment, and districts are used to removing charter ADA from their enrollment. What are other County Offices seeing?</p>	<p><b>Cynna Hinkle</b></p>
<p>6. Advocacy Group Letter on LCAP Requirements (Base &amp; S/C) (See Attachment)</p>	<p><b>John Wilborn</b></p>
<p>7. What question A2 is asking from Criteria &amp; Standards under fiscal indicators? (<i>Is the system of personnel position control independent from the payroll system?</i>) What is CDE expecting?</p>	<p><b>Sherry Beatty</b></p>
<p>8. How are LCAP approvals going? If there are changes that need to be made are you requiring them to be board approved?</p> <ul style="list-style-type: none"> <li>• Issuing combined or separate letters?</li> <li>• Approving LCAP with no commentary?</li> <li>• Approving LCAP and identifying areas of concern?</li> <li>• Approving LCAP, identifying areas of concern and making recommendations for improvement?</li> <li>• Other?</li> </ul>	<p><b>Sherry Beatty</b></p> <p><b>Charles Faulkner</b></p>
<p>9. Adult Education Block Grant Program accounting</p>	<p><b>Peggy O’Guin</b></p>
<p>10. E-Rate accounting revisited</p>	<p><b>Peggy O’Guin</b></p>
<p>11. CSAM 2015 Procedures 760 and 805</p>	<p><b>Peggy O’Guin</b></p>

**ROUND TABLE DISCUSSIONS:**

- **Topics Fall Conference – Friday October 16 –North - Yolo  
Monday October 19 – South - San Bernardino**

**Our Next Meeting is September 14th, 2015**

2015 ESSCO agendas, handouts and meeting notes are at: <http://kern.org/finance/essco/>