

February 2013

To: Business Officials in California County Offices of Education

Re: Updates to the *Fiscal Procedural Manual for Business Officials in County Offices of Education*.

On behalf of the Fiscal Crisis & Management Assistance Team Board of Directors and in conjunction with the CCSESA, BASC and ESSCO, I am pleased to present the 2013 updates and additions to the *Fiscal Procedural Manual for Business Officials in County Offices of Education*.

The *Fiscal Procedural Manual* was originally published in January 2005 and distributed at the 2005 BASC annual conference in a loose-leaf binder format to enable users to easily update their copies.

The *Fiscal Procedural Manual* is updated annually to maintain its currency and applicability for effective use by business officials in county offices of education. Detailed and highly professional updates are provided by ESSCO, with review and final approval provided by BASC.

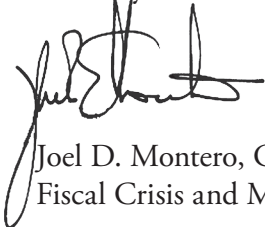
Following is a list of the updates for 2013. The updated items are to replace existing sections or pages in the manual; new items are to be added. These updates as well as sample documents and forms for each section that were previously provided in hard copy are now available online at [www.fcmat.org](http://www.fcmat.org), as part of the complete downloadable manual.

- 1 Updated title page
- 2 Updated acknowledgements and introduction pages
- 3 Updated Index (P-000) pages
- 4 Updated Procedure 012 (P-012) pages, *Approving District Orders*
- 5 Updated Procedure 013 (P-013) pages, *Fiscally Independent and Fiscally Accountable Districts*
- 6 Updated Procedure 014 (P-014) pages, *Bargaining Agreement Disclosure*
- 7 Updated Procedure 022 (P-022) pages, *Services to Districts*
- 8 New Procedure 029 (P-029) pages, *Current Expense Formula and Reporting — SACS Form CEA*

The index in the electronic version of the manual consists of clickable links that take users directly to that section, and the first page of each section contains a clickable link to return to the index.

Should you have any questions or need assistance, please contact the FCMAT office at (661) 636-4611.

Sincerely,



Joel D. Montero, Chief Executive Officer  
Fiscal Crisis and Management Assistance Team

FCMAT

Joel D. Montero, Chief Executive Officer

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