

February 2014

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 2014 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. Annual updates continue to be distributed in electronic format at the CCSESA annual conference every February.

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.

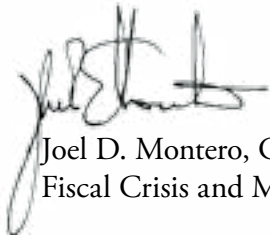
Following is a list of the updates for 2014. The updated items are to replace existing sections or pages in the manual. These updates as well as sample documents and forms for each section that were previously provided in hard copy are now available online at www.fcmat.org, as part of the complete downloadable manual.

- 1 Updated title page
2. Updated acknowledgements, introduction, timeline and user response form pages
3. Updated Index (P-000) pages
4. Updated Procedure 008 (P-008) pages, *Audits*
5. Updated Procedure 017 (P-017) pages, *Property Taxes*

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