



## CSIS California School Information Services

February 2015

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 2015 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; annual updates continue to be distributed in electronic format at the CCSESA annual conference every February.

The Fiscal Procedural Manual is updated annually to ensure that it is current and remains applicable for use by business officials in county offices of education. The manual is meant as a guide to assist COEs in developing consistency and common practices when reviewing and responding to school district and charter school fiscal requirements.

Following is a list of the updates for 2015. 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](http://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 001 (P-001) pages, *Calendar*
5. Updated Procedure 002 (P-002) pages, *Which Entities are Included?*
6. Updated Procedure 003 (P-003) pages, *Facility Maintenance Accounts*
7. Updated Procedure 004 (P-004) pages, *AB 1200 Overview*
8. Updated Procedure 018 (P-018) pages, *CalPERS and CalSTRS*
9. Updated Procedure 020 (P-020) pages, *Local Control Funding Formula*

In addition, with the change to the Local Control Funding Formula (LCFF), minor updates have been made to text, checklists, or sample documents in the following procedures: P-005, Budget Review; P-006, The Unaudited Actuals; P-007, Interim Report Review; P-014, Bargaining Agreement Disclosure; P-015, Apportionments Posting; P-016, Education Revenue Augmentation Fund; P-017, Property Taxes; and P-021, Special Education.

Not all procedures have been updated in light of the LCFF with this revision; additional procedures will be updated in coming years.

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

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