



Monterey County Office of Education

Dr. Nancy Kotowski
County Superintendent of Schools

District Advisory Services
Finance and Business Services

Bulletin No. 15-018

To: Chief Business Officials, Fiscal Directors

From: Karen Hennessy, Director of District Advisory,
Finance & Business Services

Date: Thursday, April 09, 2015

Re: **Publication of Single Budget Adoption Hearing and
LCAP Public Hearings, 2015-2016**

The California Department of Education (CDE) released the attached revised letter dated March 28, 2014 -- "Prescribed Format for 2014-2015 Proposed Budgets in the Standardized Account Code Structure" with information regarding the public hearing requirements of EC Sections 52062(b)(2) and 52068(b)(2).

Please keep in mind, this office coordinates the publication date with the newspapers in order to meet the education code requirements and the newspaper's legal and submission deadlines. If, after submission of this form, there are changes to the date(s) of Public Inspection and/or Public Hearing, the district must notify this office immediately so that proper revisions can be communicated with the designated newspaper in a timely manner. Revisions to the public inspection and/or public hearing dates may result in additional newspaper charges to the district.

Education Code (EC) Section 52062(b)(2) requires that the public meeting at which a school district governing board **adopts** a local control and accountability plan (LCAP) and **adopts** a budget must be held after, **but not on the same day as**, the public meeting at which the governing board holds the required **public hearing** on the LCAP and the proposed budget. EC Section 52068(b)(2) imposes a similar requirement for county boards of education. This new requirement, which took effect for budget year 2014-15, effectively eliminates a governing board's previous prerogative to adopt a budget at the same public meeting at which the public hearing on the proposed budget is held, as was historically allowed by Sections 42127(a)(1) and 42127(a)(2) (for districts) and sections 1620 and 1622 (for county offices of education).

Your proposed budget must be made available to the public (EC 42103 and 42127 (I)) at least **three working days (72 hours)** prior to your public hearing, and the newspaper notice must be published at least **10 days prior to the hearing**. The agenda of the LCAP public hearing (EC 52062) must be posted at least **three working days (72 hours)** before the LCAP public hearing and must include the location where the LCAP will be available for public inspections.

Bulletin No. 15-018 requests the proposed 2015-16 budget public inspection dates, the budget and LCAP public hearing date, and the budget and LCAP adoption date. As aforementioned, the adoption meeting date must be after, and NOT on the same day as the hearing date.

For your convenience, the Newspaper Publishing Information form attached. Please return the completed form to the attention of Veronica Tapia in Business II no later than Wednesday, April 15, 2015.

Please remember to submit your information as **early as possible**, especially if your district requests that the ad be published in a small newspaper. Small newspapers normally need ad copy from us at least 2 weeks in advance, and they do not publish their newspapers every day. Please complete and return the attached via email to vtapia@monterey.k12.ca.us. If you have any questions, please feel free to contact me at 831-755-0376.

2015-16 NEWSPAPER PUBLISHING INFORMATION

To: Monterey County Office of Education
District Advisory Services

From: _____

**DISTRICT/
ROC/P**

COE will use the following information to publish the the district's Proposed 2015-16 Budget public inspection dates and Proposed 2015-16 Budget hearing date.

PLEASE ENSURE ALL NEWSPAPER INFORMATION BELOW IS CURRENT AND ACCURATE					
	Name & Address of Newspaper	Contact	Email Address	Phone	Fax
1					
2					
3					
4					
5					

Budget Public Inspection Dates		Location
From	To	
Budget & LCAP Hearing Date		Location
Date	Time	

BUDGET AND LCAP ADOPTION DATE:	<u>Adoption Date must be held after hearing but not on same date</u>
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Information provided

by: Name: _____

Title: _____

Phone: _____

Email: _____

Return NO LATER THAN WEDNESDAY, APRIL 15, 2015 to:

Monterey County Office of Education
Attn: Karen Hennessy
901 Blanco Circle, CA 93901
(831)755-0376



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

March 25, 2014
Revised March 28, 2014
Sent by electronic mail

Dear County and District Superintendents, County and District Chief Business Officials, and Charter School Administrators:

PRESCRIBED FORMAT FOR 2014–15 PROPOSED BUDGETS IN THE STANDARDIZED ACCOUNT CODE STRUCTURE

Education Code (EC) Section 52062(b)(2) requires that the public meeting at which a school district governing board adopts a local control and accountability plan (LCAP) and adopts a budget must be held after, but not on the same day as, the public meeting at which the governing board holds the required public hearings on the LCAP and the proposed budget. *EC Section 52068(b)(2)* imposes a similar requirement for county boards of education. This new requirement, which takes effect for budget year 2014–15, effectively eliminates a governing board's previous prerogative to adopt a budget at the same public meeting at which the public hearing on the proposed budget is held, as was historically allowed by *EC sections 42127(a)(1) and 42127(a)(2)* (for districts) and sections 1620 and 1622 (for county offices of education).

Historically, many local educational agency (LEA) governing boards have met only monthly. In order to meet the new requirement this year, many LEAs must hold the public hearing on the 2014–15 proposed budget at the May 2014 meeting of the governing board because it may not be feasible, this late in the year, for some LEAs to schedule an additional meeting in advance of the June 2014 meeting at which the budget will be adopted.

EC sections 42103 and 42123 require that the proposed budget be on the forms prescribed by the Superintendent of Public Instruction (SPI). The prescribed forms for district and county offices of education budgets are normally those contained in the standardized account code structure (SACS) financial data collection software supplied by my division. There are no prescribed forms for charter school budgets.

The SACS forms become available each year in early May. This leaves those LEAs that must hold their public hearings in May this year little time to prepare their 2014–15 proposed budgets in the prescribed format. Accordingly, the format prescribed by the SPI for district and county office of education proposed budgets for 2014–15 shall be either the SACS forms, or a format that the district or county office of education produces, as long as that format:

- Includes expenditures, cash balances, and all revenues, and an estimate of those figures, unaudited, for the preceding fiscal year in accordance with *EC Section 42103*.
- Is itemized to set forth the necessary revenues and expenditures in each fund to operate the public schools as authorized by law in accordance with *EC Section 42123*.

The prescribed format for district and county office of education adopted budgets for 2014–15 shall be the SACS forms as usual.

To the extent practicable, the format used by LEAs that do not use the SACS forms for the 2014–15 proposed budget should resemble the format and level of detail of the SACS forms on which the LEA will present the 2014–15 budget for adoption, to ensure budget transparency at the public hearing and to minimize changes between the proposed budget and the adopted budget arising only from differences in format.

I encourage all districts and county offices of education to give careful consideration to the new public hearing requirements of *EC sections 52062(b)(2) and 52068(b)(2)* when establishing their governing board meeting schedules for 2014–15 and future years. It may be necessary to schedule more meetings in June than historically have been necessary in order to comply with the new requirements in the future.

If you have questions regarding this subject, please contact the Office of Financial Accountability and Information Services by phone at 916-322-1770 or by e-mail at sacsinfo@cde.ca.gov.