

**CHIEF FISCAL OFFICERS MEETING
AGENDA
Friday, September 19, 2025
12:15 p.m. – 2:00 p.m.**

12:15 p.m. – 2:00 p.m. CFO Meeting

1) Introductions and What's New

- a) Additions to the agenda
- b) District Sharing

2) Reminders

- a) Interest due quarterly on federal funds if over \$500. See CDE website for list of Federal Resources that may be EXCLUDED from the calculation.
<https://www.cde.ca.gov/fg/ac/co/reimbursableprograms.asp>
- b) AB1200 Public Disclosure-include copy of Tentative Agreement (TA) and Multi-Year Projection (MYP) when submitting
 - Form should be signed by BOTH Superintendent and CBO before submitting
 - Disclosure of a settlement is required even if no salary/benefit change
- c) AB2197 disclosure required for non-voter approved debt
- d) Document wages charged to federal/state programs (CSAM Procedure 905: Personnel Activity Reports (PARs))
 - Please follow your LEA's policy
- e) Complete Admin-to-Teacher ratio form. (Retain for your audit records)
- f) Reconcile payroll liability accounts
- g) Abatements: Please notify your Business Advisor if you are abating revenues or expenditures. This will ensure that budgets and Cash Flow projections are accurate.
 - Reach out to your advisor if you are thinking about abating any revenue.

3) Date Reminders

- a) September 30th – 2023-24 LEA CSI Grant Expenditure Deadline
- b) September 30th – Annual ELOP 2023-24 Expenditure Report Due
- c) September 30th – Annual Prop 28 Arts & Music in Schools (AMS) expenditure reporting due in AMS Portal (pg.3)
- d) September 30th – Literacy Coaches & Reading Specialist Grant Opt-Out Deadline (opt-out form listed on CDE's website)
- e) October 15th – Unaudited Actuals Data Due to SSPI
- f) October 22nd – Tentative Disapproved District Budgets Notifications to SSPI
- g) November 8th – Disapproved District Budgets Due to SSPI
- h) Auditor Friday Closed Dates:
 - October 3rd
 - October 17th
 - October 31st

4) Technology

- a) IT Department Update
- b) Escape Update

5) Payroll

- a) *NEW* CalSTRS Forms (pgs. 5-39)
 - CalSTRS Service Retirement Application
 - CalSTRS Recipient Designation
 - ES 0372 Retirement System Election (a.k.a. Right of Election form)
 - ES 0350 Permissive Membership form

- 6) Q4 ERP CA Virtual User Group (pgs. 41-42)
- 7) Public Records Act Request (pgs. 43-44)
- 8) Oversight Process Update: Official External Business Communications
- 9) Roundtable
 - a) Certification Signature Requirements Reminder (pg. 45)
 - b) *NEW* FY 2025-26 Student Support and Professional Development Discretionary Block Grant
 - c) LREBG Adjustment Amounts
 - d) GASB 101: Compensated Absences
 - e) Sutter County Auditor Update
- 10) Articles (pgs. 47-64)
 - a) SSC Fiscal Report... TK Substitute Assignment Requirements
 - b) SSC Fiscal Report... Top Legislative Issues—September 5, 2025
 - c) SSC Fiscal Report... Increase to 2025-26 ELO-P Rate 2 Expected
 - d) SSC Fiscal Report... Legislature Wraps up the 2025 Legislative Year
 - e) SSC Fiscal Report... Critical Deadlines and Funding Opportunities—August 25, 2025
- 11) Workshops/Webinars (pgs. 65-73)
 - a) SSC Webinars & Workshops
 - b) CASBO Webinars & Workshops
 - c) CASBO Sacramento Section Fall Conference & Education Event – October 10th
- 12) Next Meeting
 - a) Friday, October 17th – Board Room/Zoom



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

By the Way . . . Proposition 28 Annual Reports Due on September 30



BY MEGAN BAIER

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posted September 5, 2025

In order to meet the requirements of Proposition 28, also known as Arts and Music in Schools (AMS) funding, local educational agencies (LEAs) must submit a board-approved annual report to the California Department of Education (CDE) by September 30. The report must detail the types of arts education programs funded; the number of full-time teachers, classified personnel, and teaching aides; the number of students served; and the number of school sites providing arts education with AMS funds. LEAs that do not submit a timely annual report may jeopardize their AMS funding.

The CDE's AMS portal can be found [here](#) and the annual report template can be found [here](#).

More information on AMS funds and requirements can be found [here](#).

This application is for Defined Benefit Program members who are retiring from service. With your signature on page 13 of this application, you certify that you have read the application instructions and the booklet, *Your Retirement Guide*, and are applying for service retirement. **NOTE:** You must initial and date all corrections on your application. If you are married or in a registered domestic partnership, your spouse or partner must also initial and date all corrections.

If you are applying for a disability benefit, complete the *Disability Benefits Application*—you may be eligible to receive a service retirement benefit while your application for disability benefits is being evaluated. If you are a Cash Balance Benefit Program participant, complete the appropriate Cash Balance Benefit application, available at [CalSTRS.com/forms](https://calstrs.com/forms).

You may be able to complete and submit your application online using *myCalSTRS* for faster processing. Step-by-step guidance is provided to ensure you complete your application correctly. Get hands-on assistance with your application by registering for a demonstration webinar at [CalSTRS.com/service-retirement-application-demonstration-webinar](https://calstrs.com/service-retirement-application-demonstration-webinar).

The following information supplements the instructions on the *Service Retirement Application*.

SECTION 1: MEMBER INFORMATION

Include your mailing and email addresses, and telephone number so we can contact you if we have any questions. Be sure your name on your application matches your name as it appears on your Social Security card. If you know it, include your Client ID instead of your Social Security number. You can find your Client ID on your *Retirement Progress Report*.

SECTION 2: RETIREMENT INFORMATION

Retirement Date: You will be officially retired as of the retirement date you put on your application, subject to the following conditions:

1. The earliest date you can submit your application is six months before your retirement date.
2. Your retirement date must be on or after January 1, 2012. **Effective January 1, 2026, your retirement date can be no earlier than 270 calendar days from when CalSTRS receives your application.**
3. The earliest date you can retire is the day after your last day of work, vacation or compensated approved leave, whichever is later.
4. Your retirement date must be at least one day after your most recent reinstatement if you previously received a service retirement benefit.
5. If you are purchasing service credit, your retirement date cannot be earlier than the date you complete payment of your service credit purchase.

NOTE: If your retirement date is not the first day of the month, your first benefit payment will be prorated for that month.

Last Date of Work, Vacation or Compensated

Approved Leave: Enter the last day of work, vacation or compensated approved leave for which you were paid. This date must be before your retirement date.

We will work with your last employer(s) to verify your last date of employment and any unused sick leave. This process will not delay your initial benefit. If we receive

updated employer reporting that affects your monthly benefit, your payments will be adjusted accordingly, and we will send you a letter notifying you of the adjustments.

Mid-Year Retirement: The process of averaging for mid-year retirees often results in a final compensation that is lower than expected. See the *Your Retirement Guide* booklet at [CalSTRS.com/publications](https://calstrs.com/publications) to learn more.

Reduced Benefit Election: If electing the Reduced Benefit Election, check the appropriate box.

You must be at least age 55, but under age 60, and have at least five years of service credit to apply for retirement under this program. See the *Your Retirement Guide* booklet for more information.

You are not eligible for this program if you previously received a service retirement or a Coverage A or Coverage B disability benefit from CalSTRS, are applying for service retirement while your disability application is being evaluated, or are a CalSTRS 2% at 62 member.

If you choose the Reduced Benefit Election, you will receive one-half of the monthly retirement benefit calculated as if you were age 60. The reduced benefit will continue for the same number of months after age 60 that you received benefits before age 60. After that, you will receive your full retirement benefit. Your benefit will begin to accrue annual benefit adjustments at age 60 but you will not receive adjustment payments until you start receiving your normal retirement benefit.

Other Public Retirement Systems: See the *Your Retirement Guide* booklet and the *Concurrent Retirement* fact sheet at [CalSTRS.com/publications](https://calstrs.com/publications).

SECTION 3: YOUR DEFINED BENEFIT ELECTION

Section 3.1: Defined Benefit Election

Elect the Member-Only Benefit or the Modified Benefit.

If you are re-retiring within 12 months of your most recent reinstatement date, you must keep the same benefit election. If you previously elected the Member-Only Benefit, you must keep the Member-Only Benefit; if you previously elected the Modified Benefit, you must

keep the Modified Benefit and the same option and beneficiary. If you re-retire after 12 months of reinstating, you may change or cancel your election before or at retirement, but CalSTRS will apply a lifetime assessment to your retirement benefit. The assessment may reduce your retirement benefit for life. Once you have retired, you may only make a postretirement option change under very limited circumstances. See the *Member Handbook* at CalSTRS.com/publications to learn more.

Member-Only Benefit

The Member-Only Benefit provides you with a monthly lifetime benefit, but it does not provide a monthly lifetime benefit to anyone when you die. It is the highest monthly benefit you can receive in retirement.

Modified Benefit

The Modified Benefit provides you with a modified monthly lifetime benefit as well as a modified monthly lifetime benefit for your option beneficiary after your death. Complete this section if you are electing an option beneficiary or if you elected an option beneficiary before retirement.

You will find descriptions of the options in the *Your Retirement Guide* booklet. For an estimate of how each option would affect your monthly retirement benefit, talk to a CalSTRS benefits specialist, use the *Retirement Benefits Calculator* at CalSTRS.com/calculators or complete the benefit estimate worksheet in the *Member Handbook*.

Section 3.2: Compound Option Election

Complete this section if you are electing a Compound Option for a person or persons. Your option beneficiary must be a living person or persons or a special needs trust—it cannot be another type of trust, charity, estate or other entity.

- The Compound Option allows three choices. You may:
- Name one option beneficiary, with an option choice, and retain a portion of your benefit as a Member-Only
- Name two or more option beneficiaries, with an option choice for each, and retain a portion of your benefit as a Member-Only Benefit.
- Name two or more option beneficiaries, with an option choice for each, and not retain any of your benefit as a Member-Only Benefit.

Benefit Allocation/Option Beneficiary Designation

Enter the percentage that you want to retain as a Member-Only Benefit in the space provided. Please enter a zero if you do not want to retain a Member-Only Benefit portion. For each option beneficiary, choose one of the following: 100% Beneficiary Option, 75% Beneficiary Option or 50% Beneficiary Option. Then indicate the percent of your Member-Only Benefit you are allocating. You may select a different percentage for

each beneficiary. We will not be able to process your election if the total allocation of your Compound Option election does not equal 100%.

Nonspouse Option Beneficiary: Age Restrictions

Under federal law, if you name someone other than your current or former spouse to be your option beneficiary under the 75% Beneficiary Option, your nonspouse option beneficiary cannot be more than exactly 19 years younger than you. Under federal law, if you name someone other than your current or former spouse to be your option beneficiary under the Compound Option, the type of option you may elect depends on your age and the age of your option beneficiaries:

- Under the 75% Beneficiary Option, your nonspouse option beneficiary cannot be more than exactly 19 years younger than you.
- Under the 100% Beneficiary Option, your nonspouse option beneficiary cannot be more than exactly 10 years younger than you.

These federal age restrictions also apply to registered domestic partners

For more information on federal age restrictions to nonspouse option beneficiaries and registered domestic partners, see the *Your Retirement Guide* and the *Member Handbook*.

NOTE: Use additional copies of the section if you wish to designate more than three option beneficiaries.

Beneficiary Information

Your option beneficiary must be a living person or persons or a special needs trust—it cannot be another type of trust, charity, estate or other entity.

The option or compound option you elect on your retirement application becomes effective on your retirement date. To provide for someone or a special needs trust if you should die before retirement, see the *Member Handbook* for information on the Preretirement Election of an Option.

If you are electing an option due to a divorce or termination of a domestic partnership, contact the Community Property Section of the CalSTRS Office of General Counsel at 916-414-1725

Include birth date verification if your beneficiary isn't a CalSTRS member. Acceptable birthdate verification documents include a photocopy of a birth certificate, state-issued ID, U.S. passport ID page or certain U.S. military IDs.

NOTE: These conditions apply to all option beneficiary elections. If you wish to elect an option for the benefit of a special needs trust, you must include the *Certification of a Special Needs Trust* form (SR1854), available at CalSTRS.com/forms, with this application.

Your option beneficiary election is different from your one-time death benefit recipient. To designate a

recipient to receive the death benefits payable in the event of your death, complete the *Recipient Designation* form.

Section 3.3: Defined Benefit Tax Withholding Preferences

Federal and California state laws require us to withhold income tax on all benefit payments unless you specify otherwise. We will default your federal income tax for your monthly payments as single with no adjustments and your California state income tax as married claiming three withholding allowances if your address is in California.

If you do not want taxes withheld, check the *Do Not Withhold* boxes. Be aware that there are penalties for not paying enough federal and state tax during the year, either through withholding or estimated tax payments.

See IRS Publication 505, *Tax Withholding and Estimated Tax*, at [irs.gov](https://www.irs.gov). It explains estimated tax requirements and describes penalties in detail. You may be able to avoid quarterly estimated tax payments by having enough withheld from your benefit payments.

California does not tax the CalSTRS benefits of nonresidents. To learn more about California residency, see Franchise Tax Board Publication 1031, *Guidelines for Determining Resident Status*, at ftb.ca.gov.

SECTION 4: YOUR DEFINED BENEFIT SUPPLEMENT ELECTION

Section 4.1: Defined Benefit Supplement Election

If you made retirement contributions to CalSTRS on or after January 1, 2001, you have a Defined Benefit Supplement account.

Your Defined Benefit Supplement account balance is shown on your *Retirement Progress Report*. If your account balance is \$3,500 or more on your benefit effective date, you can choose to receive these funds as a lump-sum payment, an annuity payment or a combination of a lump-sum and annuity payment. If your account balance is less than \$3,500, you must take a lump-sum payment, which may be paid directly to you or rolled over to a qualified plan such as Pension2, if the balance is at least \$200. See the *Your Retirement Guide* booklet for more information.

You have three payment choices for your Defined Benefit Supplement account. Choose option 1, 2 or 3 in section 4.1. If you choose to receive your funds as a lump-sum payment, a period-certain annuity of three to nine years, or a combination of the two, enter your payment instructions in section 4.2 and complete section 4.3 for your tax withholding preferences.

Section 4.2: Defined Benefit Supplement Payment Instructions

Lump Sum or Period-Certain Annuity of 3 to 9 Years

Complete this section if you choose a lump-sum payment or period-certain annuity of three to nine years for your Defined Benefit Supplement funds. If you choose an annuity payment other than a period-certain annuity of three to nine years, you do not need to complete this section.

If you would like your payment to be paid directly to you, check the *Direct Payment* box. Your monthly annuity payments will be mailed to the same address or transferred to the same bank account as your retirement benefit.

Federal law allows lump-sum payments or period-certain annuity payments of three to nine years to be rolled over into a qualified plan. If you would like to roll over your payment to a financial institution, check the *Rollover* box.

Be sure to read *Tax Considerations for Rollovers*, available at CalSTRS.com/publications.

Rollover of Tax-Deferred or After-Tax Contributions and Interest

The amount of tax-deferred or after-tax contributions and interest in your Defined Benefit Supplement account is shown on your *Retirement Progress Report*. Your account balance must be \$200 or more to qualify for a rollover to a financial institution. Enter the dollar amount or percentage (from 1% to 100%) that you would like to roll over.

For example: If you are going to receive a rollover-eligible distribution of \$4,000 and you choose to roll over 75% of the distribution to a qualified IRA or an eligible plan, CalSTRS will distribute \$3,000 directly to the plan you specify. The remaining 25% balance of \$1,000 paid directly to you is subject to 20% federal income tax withholding. You will receive only \$800 because \$200 is withheld for federal tax (or less, if you are a California resident and choose to not opt out of state tax withholding).

Section 4.2.1: Rollovers to Pension2

CalSTRS Pension2® Rollovers: If you select Pension2 for your rollover, we will obtain the required signatures on your behalf. If you already have a Pension2 account, we will roll over your Defined Benefit Supplement funds to that account. If you do not have a Pension2 account, we will open a Pension2 403(b) account for you and your investment will be defaulted into Voya Fixed Plus III, a fixed investment that guarantees your principal and a specific interest rate. You can reallocate your investment at any time. For more information or to enroll right now, visit Pension2.com or call toll free 888-394-2060.

Section 4.2.2: Rollovers to Another Qualified Plan with A Financial Institution

Complete this section only if you are rolling over your Defined Benefit Supplement funds to a different financial institution than Pension2.

If you submit a letter of acceptance with your application, the rollover will be sent directly to your financial institution. **Check the appropriate box if you have attached a letter of acceptance from your financial institution.** If you do not submit a letter of acceptance, the rollover will be sent to your mailing address provided in section 1 of the application and you will have 60 days to deposit it to a qualified financial institution.

It is imperative that the financial institution name and account number are correct. If the information is incomplete or not legible, your rollover and retirement application will be delayed. We are not able to process direct trustee-to-trustee transfers to financial institutions outside the U.S.

Section 4.3: Defined Benefit Supplement Tax Withholding Preferences

Direct Payment Lump Sum and Period-Certain Annuities of 3 to 9 Years

If you choose to have payments paid directly to you, we must withhold at least 20% for federal taxes unless the payment amount is less than \$200. You may elect a higher percentage if you choose.

CalSTRS will withhold 2% California state tax if your address is in California unless you elect to not have state tax withheld.

Lifetime Monthly Annuity or Period-Certain Annuity of 10 years

Federal and California state laws require us to withhold income tax on all benefit payments unless you specify otherwise. We will default your federal income tax for your monthly payments as single with no adjustments and your California state income tax as married claiming three withholding allowances based if your address is in California.

If you do not want taxes withheld, check the *Do Not Withhold* boxes. Be aware that there are penalties for not paying enough federal and state tax during the year, either through withholding or estimated tax payments.

See IRS Publication 505, *Tax Withholding and Estimated Tax*, at [irs.gov](https://www.irs.gov). It explains estimated tax requirements and describes penalties in detail. You may be able to avoid quarterly estimated tax payments by having enough withheld from your benefit payments.

California does not tax the CalSTRS benefits of nonresidents. To learn more about California residency, see Franchise Tax Board Publication 1031, *Guidelines for Determining Resident Status*, at ftb.ca.gov.

SECTION 5: REQUIRED SIGNATURES

Check all boxes that apply, then sign and date your *Service Retirement Application*. If you are married or registered as a domestic partner, your spouse or partner also must sign and date your application. Your signature date is the date you signed your application.

Signature dates can be no earlier than six months before your requested retirement date.

Electronic signatures are only accepted with online submissions through *myCalSTRS* using DocuSign.

If your spouse or registered domestic partner does not sign your application, you must include a signed *Justification for Non-Signature of Spouse or Registered Domestic Partner* form, available at [CalSTRS.com/forms](https://www.calstrs.com/forms), with your application.

If you divorced or terminated a registered domestic partnership and a portion of your CalSTRS benefit was awarded to a former spouse or partner, check the box that indicates this. You may need to refer to your settlement agreement. If your court documents have not been reviewed by CalSTRS, you may be asked to provide them. This can delay the processing of your application.

In addition, if you provide inaccurate information regarding your marital status, your application may be void.

SUBMITTING YOUR APPLICATION

Submit pages 1–10 of your *Service Retirement Application* by one of the following methods. Keep a copy for your records.

myCalSTRS

Complete and submit your application online using myCalSTRS for faster processing.

Hand Delivery

Hand deliver your application to a local CalSTRS office (See the *Your Retirement Guide* booklet or visit CalSTRS.com/forms-drop).

Mail Your Application

CalSTRS
P.O. Box 15275, MS 65
Sacramento, CA 95851-0275

Overnight Delivery

If you are using a special mailing service such as UPS or FedEx, send your application to:

CalSTRS
Member Services 100 Waterfront Place
West Sacramento, CA 95605

Fax Delivery

916-414-5965 or 916-414-5964

QUESTIONS

Email your questions using your myCalSTRS account or at CalSTRS.com/contact, or call 800-228-5453.

RETIREMENT CHANGE REQUESTS

If you have already submitted your *Service Retirement Application* and want to make a change or cancel your retirement, CalSTRS must receive the *Service Retirement Application Change Request* form no later than 30 days from the date your first benefit payment is issued. This form is available at CalSTRS.com/forms or by calling us. Use the form to change or cancel your retirement date, option, option beneficiary, Reduced Benefit Election or Defined Benefit Supplement election, or to make other changes.

NAME OR ADDRESS CHANGE

Notify us immediately if you change your name or mailing address. Update your contact information using your myCalSTRS account or the *Address Change Request* form, available at CalSTRS.com/forms or by calling us.

WORKING AFTER RETIREMENT

If you return to work after service retirement and perform retired member activities in the California public school system as an employee, an independent contractor or an employee of a third party, you're subject to restrictions under state and federal law, including a separation-from-service requirement and a postretirement earnings limit. For more information, see the *Working After Retirement* fact sheet at CalSTRS.com/publications.

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Service Retirement Application

[For CalSTRS' Official Use Only]

California State Teachers' Retirement System
P.O. Box 15275, MS 65
Sacramento, CA 95851-0275
800-228-5453
CalSTRS.com

With my signature on page 13, I certify that I have read the instructions and the booklet, *Your Retirement Guide*, and I am applying for service retirement.

Section 1: Member Information

Provide either your Client ID or Social Security number.

CLIENT ID OR SOCIAL SECURITY NUMBER

LAST NAME

FIRST NAME

MI

MAILING ADDRESS

CITY

STATE

ZIP CODE

DATE OF BIRTH (MM/DD/YYYY)

EMAIL ADDRESS

TELEPHONE

Section 2: Retirement Information

Retirement date (MM-DD-YYYY) This date must be at least one day after your last date of work.

Your first benefit payment will be calculated from this date through the end of the month in which you retire.

Last date of work, vacation or compensated approved leave (MM-DD-YYYY)

This date must be before your retirement date.

☐ **Reduced Benefit Election** I am electing retirement under the Reduced Benefit Election. I understand my monthly benefit will be reduced for a period of time. I have read the instructions and understand the requirements to retire under this program.



SR0059

Section 2: Retirement Information Continued

Other Public Retirement Systems: If you are a member of any of the following California public retirement systems and you did not perform service between your CalSTRS retirement date and the other public system's retirement date, you may be able to use the other system's final compensation for service that does not overlap. Mark all that apply.

I am a member of the following California public retirement systems:

☐ CalPERS ☐ SFERS ☐ LRS ☐ UCRP ☐ 1937ACT COUNTY – County Name _____

Section 3: Your Defined Benefit Election

Section 3.1: Defined Benefit Election

I have read the instructions that describe the **Defined Benefit** options available, and I elect a (choose only one):

- ☐ Member-Only Benefit. (Skip to section 3.3.)
- ☐ Modified Benefit. If you check this box, choose one below:

Modified Benefit

☐ I previously submitted the *Preretirement Election of an Option form* or the *Preretirement Compound Option Election form*. To confirm your original election, indicate the option you elected and your beneficiary:

100%, 75%, 50% or Compound: _____.

Full name of your option beneficiary or beneficiaries: _____.

OR

☐ I am electing an option at retirement. (Your option beneficiary/beneficiaries must be a living person or persons, or a special needs trust, and cannot be another type of trust, estate, charity or other entity. This option is not the one-time death benefit.) Choose one and complete the Beneficiary Information section below:

- ☐ 100% Beneficiary Option ☐ 75% Beneficiary Option ☐ 50% Beneficiary Option **OR**
- ☐ Compound Option (Skip to section 3.2.)

Option Beneficiary Information at Retirement

If you are electing a beneficiary option at retirement, provide all the information requested for each option beneficiary, including birth date verification. If you are electing a special needs trust, check the box, provide your beneficiary information below, and complete the *Certification of a Special Needs Trust* form, available at CalSTRS.com/forms, and submit it with your *Service Retirement Application*.

☐ I am electing a special needs trust.

BENEFICIARY'S NAME (LAST, FIRST, MI) _____ BENEFICIARY'S SOCIAL SECURITY NUMBER OR TAX ID _____

MAILING ADDRESS _____ DATE OF BIRTH (MM/DD/YYYY) _____

EMAIL ADDRESS _____ PHONE NUMBER _____

Member of CalSTRS: ☐ Yes ☐ No **Gender:** ☐ Male ☐ Female ☐ Nonbinary



Section 3.1: Defined Benefit Election Continued

Relationship: ☐ Spouse ☐ Registered Domestic Partner ☐ Other

If your beneficiary is not a member of CalSTRS, you must attach birth date verification:

☐ State-issued ID ☐ Birth certificate ☐ U.S. passport ID page ☐ Other

Section 3.2: Compound Option Election

☐ **I am electing multiple options at retirement.**

Each of your beneficiaries must be a living person or a special needs trust and cannot be another type of trust, corporation, charity, estate or other entity. For each option beneficiary, elect one of the following: 100% Beneficiary Option, 75% Beneficiary Option or 50% Beneficiary Option. Then, allocate a percentage of your Member-Only Benefit. (Age restrictions apply for non-spouse option beneficiaries. For details, see the Instructions section.) We cannot process your election if the total allocation of your Member-Only Benefit does not equal 100%. (See Instructions.)

Provide all the information requested for each option beneficiary, including birth date verification. **NOTE:** Use additional copies of the form if you wish to designate more than three option beneficiaries.

I choose to retain _____% (indicate 0%–99%) of my benefit as the Member-Only Benefit. Enter the percentage that you want to retain as a Member-Only Benefit in the space provided. Please enter a zero if you do not want to retain a Member-Only portion.

1. I elect the (select one): ☐ 100% ☐ 75% ☐ 50% **Beneficiary Option and allocate _____% of my Member-Only Benefit.**

Enter your beneficiary information. If you are electing a special needs trust, please check the box, provide your beneficiary information below and complete the *Certification of a Special Needs Trust* form, available online at CalSTRS.com/forms, which must be submitted with this form.

☐ **I am electing a special needs trust.**

BENEFICIARY'S NAME (LAST, FIRST, MI)

BENEFICIARY'S SOCIAL SECURITY NUMBER OR TAX ID

MAILING ADDRESS

DATE OF BIRTH (MM/DD/YYYY)

EMAIL ADDRESS

PHONE NUMBER

Member of CalSTRS: ☐ Yes ☐ No

Gender: ☐ Male ☐ Female ☐ Nonbinary

Relationship: ☐ Spouse ☐ Registered Domestic Partner ☐ Other

If your beneficiary is not a member of CalSTRS, you must attach birth date verification:

☐ State-issued ID ☐ Birth certificate ☐ U.S. passport ID page ☐ Other



Section 3.2: Compound Option Election Continued

2. I elect the (select one): ☐ 100% ☐ 75% ☐ 50% **Beneficiary Option and allocate**
_____ **% of my Member-Only Benefit.**

Enter your beneficiary information. If you are electing a special needs trust, please check the box, provide your beneficiary information below and complete the *Certification of a Special Needs Trust* form, available online at CalSTRS.com/forms, which must be submitted with this form.

☐ **I am electing a special needs trust.**

BENEFICIARY'S NAME (LAST, FIRST, MI)

BENEFICIARY'S SOCIAL SECURITY NUMBER OR TAX ID

MAILING ADDRESS

DATE OF BIRTH (MM/DD/YYYY)

EMAIL ADDRESS

PHONE NUMBER

Member of CalSTRS: ☐ Yes ☐ No

Gender: ☐ Male ☐ Female ☐ Nonbinary

Relationship: ☐ Spouse ☐ Registered Domestic Partner ☐ Other

If your beneficiary is not a member of CalSTRS, you must attach birth date verification:

☐ State-issued ID ☐ Birth certificate ☐ U.S. passport ID page ☐ Other

3. I elect the (select one): ☐ 100% ☐ 75% ☐ 50% **Beneficiary Option and allocate**
_____ **% of my Member-Only Benefit.**

Enter your beneficiary information. If you are electing a special needs trust, please check the box, provide your beneficiary information below and complete the *Certification of a Special Needs Trust* form, available online at CalSTRS.com/forms, which must be submitted with this form.

☐ **I am electing a special needs trust.**

BENEFICIARY'S NAME (LAST, FIRST, MI)

BENEFICIARY'S SOCIAL SECURITY NUMBER OR TAX ID

MAILING ADDRESS

DATE OF BIRTH (MM/DD/YYYY)

EMAIL ADDRESS

PHONE NUMBER

Member of CalSTRS: ☐ Yes ☐ No

Gender: ☐ Male ☐ Female ☐ Nonbinary

Relationship: ☐ Spouse ☐ Registered Domestic Partner ☐ Other

If your beneficiary is not a member of CalSTRS, you must attach birth date verification:

☐ State-issued ID ☐ Birth certificate ☐ U.S. passport ID page ☐ Other



Section 3.3: Defined Benefit Tax Withholding Preferences

We will default your federal income tax for your monthly payments as single with no adjustments and your California state income tax as married claiming three withholding allowances. You may elect to not withhold state or federal income tax by checking one or both boxes below. If you are a nonresident of California, we will not withhold California state tax unless you elect to have California state tax withheld.

Note: There are penalties for not paying enough tax during the year, either through withholding or estimated tax payments. You may avoid paying quarterly estimated taxes by having enough state and federal taxes withheld from your monthly benefit payment.

You can update your tax withholding preferences online using your *myCalSTRS* account or the *Income Tax Withholding Preference Certificate* form, available at [CalSTRS.com/forms](https://www.calstrs.com/forms).

CALIFORNIA STATE INCOME TAX WITHHOLDING	FEDERAL INCOME TAX WITHHOLDING
<input type="checkbox"/> Do not withhold California State income tax.	<input type="checkbox"/> Do not withhold Federal income tax.

Section 4: Your Defined Benefit Supplement Election

Section 4.1: Defined Benefit Supplement Election

If you made retirement contributions to CalSTRS on or after January 1, 2001, you have a Defined Benefit Supplement account with CalSTRS. If your Defined Benefit Supplement account balance is:

- **Under \$3,500**, you must take a lump-sum payment. Mark the lump-sum payment box below.
- **\$3,500 or more**, you have choices about how to receive these funds.

Defined Benefit Supplement Choices

You have **three payment choices** for your Defined Benefit Supplement account.

Choose only one*:

- ☐ **Lump-Sum Payment** You have three choices. **Choose one:**
 - ☐ Check paid directly to you. (Skip to section 4.2 and select Direct Payment.)
 - ☐ Rollover to CalSTRS Pension2®. (Skip to section 4.2, select Rollover, then go to section 4.2.1.)
 - ☐ Rollover to another qualified plan with a financial institution. (Skip to section 4.2, select Rollover, then go to section 4.2.2.)
- ☐ **Annuity Payment** You have two choices. **Choose one:**
 - ☐ **Period-Certain Monthly Annuity of 3 to 10 years**
Number of years chosen: _____ years **Then choose one:**
 - ☐ Check paid to you directly. (Skip to section 4.2 and select Direct Payment.)
 - ☐ Rollover to CalSTRS Pension2. (Skip to section 4.2, select Rollover, then go to section 4.2.1.)
 - ☐ Rollover to another qualified plan with a financial institution. (Skip to section 4.2, select Rollover, then go to section 4.2.2.)

OR

Section 4.1: Defined Benefit Supplement Election Continued

☐ **Lifetime Monthly Annuity**

If you elected the **Member-Only Benefit** on page 2, you have one choice:

- ☐ Member-Only Annuity

If you elected the **Modified Benefit** on page 2, you have three choices. **Choose one:**

- ☐ 100% Beneficiary Annuity ☐ 75% Beneficiary Annuity ☐ 50% Beneficiary Annuity

***The Period-Certain Annuity of 10 Years and the Lifetime Monthly Annuity are not eligible for a rollover. See section 4.3 for tax withholding preferences.**

3. ☐ **Combination Lump-Sum and Annuity** After your lump-sum payment, at least \$3,500 must remain in your Defined Benefit Supplement account to fund an annuity.

Indicate your lump-sum payment amount and select one annuity.

\$ _____ **Lump-Sum Amount**

- ☐ Check paid directly to you (Skip to section 4.2 and select Direct Payment.)
- ☐ Rollover to CalSTRS Pension2. (Skip to section 4.2, select Rollover, then go to section 4.2.1.)
- ☐ Rollover to another qualified plan with a financial institution. (Skip to section 4.2, select Rollover, then go to section 4.2.2.)

Annuity (Choose one):

- ☐ **Period-Certain Monthly Annuity of 3 to 10 years**

Number of years you've chosen: _____ years. **Then choose one:**

- ☐ Check paid to you directly. (Skip to section 4.2 and select Direct Payment.)
- ☐ Rollover to CalSTRS Pension2. (Skip to section 4.2, select Rollover, then go to section 4.2.1.)
- ☐ Rollover to another qualified plan with a financial institution. (Skip to section 4.2, select Rollover, then go to section 4.2.2.)

OR

- ☐ **Lifetime Monthly Annuity**

If you elected the **Member-Only Benefit** on page 2, you have one choice:

- ☐ Member-Only Annuity

If you elected the **Modified Benefit** on page 2, you have three choices. **Choose one:**

- ☐ 100% Beneficiary Annuity ☐ 75% Beneficiary Annuity ☐ 50% Beneficiary Annuity

Section 4.2: Defined Benefit Supplement Payment Instructions

I have read *Tax Considerations for Rollovers*, found at CalSTRS.com/publications. I understand I have at least 30 days before distribution to consider the information provided in this notice and decide whether to elect a direct rollover to another retirement plan or have the amount distributed to me. The 30-day waiting period has been met or I waive the 30-day period. Indicate below if you want to receive your Defined Benefit Supplement distribution as a direct payment or a rollover.

Select one:

- ☐ **Direct Payment:** I choose to have my Defined Benefit Supplement distribution paid directly to me. (Skip to section 4.3.) **OR**
- ☐ **Rollover:** I choose to roll over all or part of my Defined Benefit Supplement distribution to a qualified plan with a financial institution. I understand that only lump-sum payments and period-certain annuities of three to nine years are eligible for a rollover. **NOTE:** Any amount not designated for rollover will be paid directly to me.

Section 4.2.1: Rollovers to Pension2

Complete this section if your rollover is to CalSTRS Pension2.

I choose to roll over all or part of my Defined Benefit Supplement distribution to CalSTRS Pension2. Only lump-sum payments and period-certain annuities of three to nine years are eligible for a rollover.

Complete the information below. If you already have a Pension2 account, we will roll over your Defined Benefit Supplement funds to that account. If you do not have a Pension2 account, we will open a Pension2 403(b) account for you and your investment will be defaulted into Voya Fixed Plus III, a fixed investment that guarantees your principal and a specific interest rate. You can reallocate your investment at any time. To access your account, visit CalSTRS.com/Pension2 or call 844-353-2872.

Complete the information below and check all boxes that apply:

- ☐ Rollover of **Tax-Deferred Contributions and Interest**
- ☐ Rollover of **After-Tax Contributions**

Select one:

- ☐ Amount to transfer: \$ _____ **OR**
- ☐ Percentage to transfer: _____ %

Next: If you:

- Chose to **roll over 100%** of your Defined Benefit Supplement account to CalSTRS Pension2, **skip to section 5.**
- Chose to **roll over less than 100%** of your Defined Benefit Supplement account, **go to section 4.3** to indicate your tax withholding preferences.

CalSTRS Pension2 403(b) and 457(b) Plans

Pension2, CalSTRS' voluntary defined contribution plan, offers 403(b), 457(b), Roth 403(b) and Roth 457(b) plans with flexible investment choices and low costs:

- Investments selected and monitored by CalSTRS for every type of investor – an investment with a competitive guaranteed rate of return, Easy Choice Portfolios that provide ready-made diversified portfolios, Core Investment Options to build your own portfolio, including institutional class mutual funds with lower expense ratios than retail mutual funds, and a Self-Directed Brokerage Account for experienced investors.
- Simple, low-cost and transparent costs—there are no commissions, no surrender charges, no front- or back-end load fees. Services, planning tools and a team to help you succeed. To learn more, go to Pension2.com, call 888-394-2060 or email Pension2@CalSTRS.com.

Section 4.2.2: Rollovers to Another Qualified Plan With A Financial Institution

Complete this section if your rollover is to a financial institution other than CalSTRS Pension2.

I choose to roll over all or part of my Defined Benefit Supplement distribution to another qualified plan with a financial institution. Only lump-sum payments and period-certain annuities of three to nine years are eligible for a rollover. Complete Section 4.3: Tax Withholding Preferences, if you elect to receive any portion of your tax-deferred funds as a direct payment. **Note:** If rolling over account funds to multiple financial institutions and/or multiple accounts, make a copy of this page for **each financial institution** and/or account, check the applicable boxes above and complete the financial institution information below.

Complete the information below and check all boxes that apply:

- ☐ Rollover of **Tax-Deferred Contributions and Interest**
- ☐ Rollover of **After-Tax Contributions**

If you submit a letter of acceptance with your application, the rollover will be sent directly to your financial institution. **Check the appropriate box if you have attached a letter of acceptance from your financial institution.** If you do not submit a letter of acceptance, the rollover will be sent to your mailing address provided in section 1 of the application and you will have 60 days to deposit it to the financial institution.

- ☐ I have attached a letter of acceptance from my financial institution.

Select one:

- ☐ Amount to transfer: \$_____ **OR**
- ☐ Percentage to transfer (1%–100%): _____ %

Select one:

- ☐ Traditional, SEP or SIMPLE IRA
- ☐ Roth account (taxable rollover)
- ☐ Other eligible plan such as 403(b), 457(b), 401(k) or 401(a)

MAKE CHECK PAYABLE TO (FULL NAME OF FINANCIAL INSTITUTION)

ACCOUNT NUMBER

Section 4.3: Defined Benefit Supplement Tax Withholding Preferences

When completing this section, remember there are penalties for not paying enough tax during the year, either through withholding or estimated tax payments. You may be able to avoid paying quarterly estimated taxes by having enough state and federal tax withheld from your benefit payment. California does not tax benefits of nonresidents. If you don't live in California but think you may be liable for California state income tax, you may request us to withhold state income tax.

Direct Payment Lump Sum and Period-Certain Annuities of 3 to 9 Years

Federal law requires CalSTRS to withhold to 20% federal income tax from all lump-sum payments and period-certain annuities of three to nine years that are paid directly to you. CalSTRS will automatically withhold federal tax from your payment.

Optional: If you would like more than 20% withheld for federal income tax, you may designate a higher percentage.

Enter a whole number (no decimals): _____

Note: See [irs.gov](https://www.irs.gov) for information and instructions on Form W-4R.

Under state law, you can choose not to have any state tax withholding. If you choose to have state tax withheld, CalSTRS will withhold at 2%.

Withhold California state income tax? ☐ Yes ☐ No

Lifetime Monthly Annuity and Period-Certain Annuity of 10 Years

We will default your federal income tax for your monthly payments as single with no adjustments and your California state income tax as married claiming three withholding allowances. You may elect to not withhold state or federal income tax by checking one or both boxes below. If you are a nonresident of California, we will not withhold California state tax unless you elect to have California state tax withheld.

Note: There are penalties for not paying enough tax during the year, either through withholding or estimated tax payments. You may avoid paying quarterly estimated taxes by having enough state and federal taxes withheld from your benefit payment.

You can update your tax withholding preferences online using your *myCalSTRS* account or the *Income Tax Withholding Preference Certificate* form, available at CalSTRS.com/forms.

CALIFORNIA STATE INCOME TAX WITHHOLDING	FEDERAL INCOME TAX WITHHOLDING
<input type="checkbox"/> Do not withhold California State income tax.	<input type="checkbox"/> Do not withhold Federal income tax.

Section 5: Required Signatures

Check all that apply to your current and previous marital status. (You must check at least one.)

- ☐ I am married or registered as a domestic partner and both our signatures are below.
- ☐ I am married or registered as a domestic partner and my spouse or registered domestic partner did not sign below. I have completed the *Justification for Non-Signature of Spouse or Registered Domestic Partner* form.
- ☐ I have never been married or in a registered domestic partnership.
- ☐ I am widowed or my registered domestic partner has died.
- ☐ I have been divorced or have terminated a registered domestic partnership and my former spouse or partner was awarded a portion of my CalSTRS benefits.
- ☐ I have been divorced or have terminated a registered domestic partnership and my former spouse or partner **was not** awarded a portion of my CalSTRS benefits.

Required Signatures

I certify that I have read the *Service Retirement Application Instructions* and the booklet, *Your Retirement Guide*, and I am applying for service retirement. I fully understand that if my properly completed, signed and dated retirement application is approved by CalSTRS and verified by my employer, I will be officially retired as of my requested retirement date.

I waive my right to the 30-day notice period for a Defined Benefit Supplement distribution direct payment or rollover (section 4.2).

I understand the 180-calendar day separation-from-service requirement, the annual earnings limit and the consequences of both, if I return to work after retirement and perform retired member activities.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement, including a false statement regarding my marital status, for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

NOTE: Signature dates can be no earlier than six months before your requested retirement date.

Electronic signatures are only accepted with online submissions through *myCalSTRS* using DocuSign.

MEMBER'S SIGNATURE	DATE (MM/DD/YYYY)
CURRENT SPOUSE'S OR REGISTERED DOMESTIC PARTNER'S SIGNATURE	DATE (MM/DD/YYYY)
SPOUSE'S OR PARTNER'S PRINTED NAME (LAST, FIRST, INITIAL)	

Recipient Designation - Instructions

One-Time Death Benefit/Cash Balance Lump-Sum Payment

Important: Be sure to read the instructions carefully before completing this form. **If you submit an incomplete form, we will not accept it. In addition, we must receive your form before your death. Be sure to review your form carefully before submitting it.**

If you're a member of the Defined Benefit Program, use this form to designate your one-time death benefit recipient; if you're a participant of the Cash Balance Benefit Program, use this form to designate your lump-sum payment recipient.



Complete and submit this form online using your *myCalSTRS* account for faster processing. You'll receive step-by-step guidance to complete your form correctly, and your form will be submitted automatically.

We must receive your form before your death.

DEFINED BENEFIT PROGRAM MEMBERS

Use this form to designate recipients to receive the one-time benefit that may be payable in the event of your death. If you are an active member at the time of your death, and if you did not elect an option beneficiary to receive a continuing benefit after your death, or you have no spouse, registered domestic partner or children eligible to receive a family or survivor benefit allowance after your death, any accumulated contributions in your account will be paid to your designated recipients.

If your death occurs before retirement, your recipients may be eligible to receive the balance in your Defined Benefit Supplement account as an ongoing annuity or a lump-sum payment. If your death occurs after retirement, your recipients may be eligible for the ongoing annuity you elected at retirement.

This form will not protect your survivor with a lifetime benefit. To provide your survivors with a lifetime benefit, submit the *Preretirement Election of an Option* form when you are eligible to retire.

CASH BALANCE BENEFIT PROGRAM PARTICIPANTS

Use this form to designate recipients to receive the lump-sum payment in the event of your death.

If you are receiving an annuity at the time of your death, the benefit payable is determined based on the annuity you elected.

If your recipient's (other than an entity) share of your account balance is at least \$3,500, they may elect to receive an annuity in place of a lump-sum payment.

IMPORTANT FACTS

After we review your form and determine it is complete, we will send you a confirmation letter. **Be sure to keep the confirmation letter with your important documents.**

This form remains in effect until either you submit another valid *Recipient Designation* form, or your membership in CalSTRS is terminated by a refund of your accumulated contributions. This form may or may not remain in effect upon a dissolution of marriage or termination of registered domestic partnership, depending on the circumstances. **It is important to keep this form current.**

If any of your primary recipients predeceases you, or waives or disclaims their interest, the percentage you designated to that recipient will be distributed proportionally to all your remaining primary recipients. If any of your secondary recipients predeceases you, or waives or disclaims their interest, the percentage you designated to that recipient will be distributed proportionally to all your remaining secondary recipients. If we are unable to locate a recipient you designated, we will not distribute the benefit payable until the designated recipient is located and confirmed.

If you do not have a valid *Recipient Designation* form on file with CalSTRS before your death or if all your designated recipients predecease you, any death benefit payable will be paid to your estate.

You may change your recipient designations at any time—before or after retirement. There is no fee or financial penalty for changing your designation. Review your designations regularly to ensure we have the most current and accurate information to pay out the benefits according to your wishes.

Print clearly in dark ink or type all information requested. Initial all corrections on the form.

Check the appropriate box to identify your CalSTRS membership status. If you are not sure of your CalSTRS membership, see your most recent *Retirement Progress Report*, available on *myCalSTRS*, or call us at 800-228-5453.

If you are both a Defined Benefit Program member and Cash Balance Benefit Program participant and you are designating different recipients for each, you must complete two separate *Recipient Designation* forms.

Recipient Designation - Information

One-Time Death Benefit/Cash Balance Lump-Sum Payment



SECTION 1: MEMBER/PARTICIPANT INFORMATION

Enter your full name, Client ID or Social Security number, complete mailing address, birth date, telephone number and email address.

SECTIONS 2 AND 3: PRIMARY AND SECONDARY RECIPIENTS OR TRUST

You may name a living person, an estate, a trust, a corporation, a charitable organization, a parochial institution or a public entity as your recipient. **Important Note: All information marked with an asterisk (*) is required. We will reject your form if any required field is left blank.**

- **Persons**—To designate a person or persons, check the box and provide full name,* address,* telephone number, Social Security number,* birth date* and relationship. Be sure to indicate the percentage.
- **Organization**—To designate an organization, check the box and enter the name and address of the organization* and the organization's tax identification number.* Include organization contact information whenever possible. Be sure to indicate the percentage.
- **Trust**—To designate a trust, check the box and enter the full name of the trust,* the trustee's name* and address, and the date the trust was created.* CalSTRS will contact the trustee and pay benefits to the trust. You do not need to provide the trust document at this time. Be sure to indicate the percentage.
- **Estate**—To designate your estate, check the box and enter "My Estate" for the recipient's name. Be sure to indicate the percentage.

Check the box on page 3 if additional recipients are listed on an attachment. Identify each as *primary* or *secondary*.

You must designate a percentage for each recipient. If you use percentages, the total must equal 100 percent for the primary recipient section and 100 percent for the secondary recipient section.

SECTION 4: REQUIRED SIGNATURES

Check all boxes that apply, then sign and date your form. If you are married or registered as a domestic partner, your spouse or partner must also sign and date your form acknowledging your recipients and provide their Social Security number and date of birth. For validation purposes, when using *myCalSTRS* the spouse

or partner's signature must be submitted in the same format—handwritten or electronic.

If your spouse or registered domestic partner does not sign your form, you must complete the *Justification for Non-Signature of Spouse or Registered Domestic Partner*.

Failure to have the required signatures will result in the rejection of your *Recipient Designation* form.

If you divorced or terminated a registered domestic partnership and a portion of your CalSTRS benefits was awarded to a former spouse or partner, check the box that indicates this. You may need to refer to your settlement agreement. In addition, if your court documents have not been reviewed by CalSTRS, you may be asked to provide them.

SUBMITTING YOUR FORM

MyCalSTRS

Complete and submit your form online using *myCalSTRS*. It's easy, fast and secure.

Hand Delivery

Hand deliver your form to a local CalSTRS office (visit [CalSTRS.com/forms-drop](https://www.calstrs.com/forms-drop)). **Note:** We must receive your form before your death.

Mailing Address

CalSTRS
P.O. Box 15275, MS 43
Sacramento, CA 95851-0275

Overnight Delivery

If you are using a special mailing service such as UPS or FedEx, send your form to:

CalSTRS
Member Services
100 Waterfront Place
West Sacramento, CA 95605

Fax Delivery

916-414-5783 or 916-414-5784

QUESTIONS

Email your questions using your *myCalSTRS* account or at [CalSTRS.com/contactus](https://www.calstrs.com/contactus), or call 800-228-5453.

Recipient Designation

One-Time Death Benefit/Cash Balance

Lump-Sum Payment

MS0002 REV 04/25

California State Teachers' Retirement System
P.O. Box 15275, MS 65
Sacramento, CA 95851-0275
800-228-5453
CalSTRS.com

[For CalSTRS' Official Use Only]

This form is for designating recipients to receive the death benefits payable in the event of your death under the CalSTRS Defined Benefit Program and the Cash Balance Program. Print clearly in dark ink or type all information requested and initial any corrections. If you are not sure of your CalSTRS membership, see your most recent Retirement Progress Report, available on myCalSTRS.

Check one of the following:

- ☐ I am a member of the Defined Benefit Program. My recipient designation is for the one-time death benefit payable upon my death.
- ☐ I am a participant of the Cash Balance Benefit Program. My recipient designation is for the lump-sum payment to be distributed upon my death.
- ☐ I am a member/participant of both the Defined Benefit and Cash Balance programs. My recipient designation is for the death benefits payable under both programs. (Refer to instructions if recipients are different between programs.)

I hereby revoke any previous designations and designate the following primary recipients—that are living upon my death—to receive equal amounts, unless otherwise specified, as recipients of any benefits payable under the Teachers' Retirement Law at the time of my death. If I survive the primary recipients, I designate the secondary recipients—that are living upon my death—to share equally, unless otherwise specified, as recipients for any benefits payable under law at the time of my death. If I survive all of my named recipients, then any benefit payable at the time of my death will be paid to my estate. I understand this form does not designate a recipient to receive a continuing monthly retirement benefit.

Complete and submit your form online using myCalSTRS for faster processing. Step-by-step guidance ensures you complete your application correctly.

Section 1: Member/Participant Information (*indicates required information)

Provide either your Client ID or Social Security number. **Your form will be rejected if any required field is left blank.**

CLIENT ID*

DATE OF BIRTH*

LAST NAME*

FIRST NAME*

MI



MS0002

Section 1: Member/Participant Information, continued

MAILING ADDRESS*

CITY*

STATE*

ZIP CODE*

EMAIL ADDRESS

HOME TELEPHONE

Section 2: Primary Recipient (*indicates required information)

Use this area to designate at least one primary recipient to receive a death benefit. Use Section 4 for additional beneficiaries, if needed. **Your form will be rejected if any required field is left blank.**

☐ Person

Select Relationship:

☐ Spouse

☐ Registered Domestic Partner

☐ Other:

Select Gender:

☐ Male

☐ Female

☐ Nonbinary

☐ Trust

☐ Estate

☐ Organization – Contact Name

FULL NAME OF PERSON, TRUST OR ORGANIZATION*

SOCIAL SECURITY NUMBER/TIN/EIN*

DATE OF BIRTH/TRUST DATE (MM/DD/YYYY)*

EMAIL ADDRESS

TELEPHONE

MAILING ADDRESS

CITY

STATE

ZIP CODE

PERCENTAGE (MUST EQUAL 100% FOR ALL PRIMARY BENEFICIARIES)*

Section 3: Additional Recipient or Recipients ☐ Primary or ☐ Secondary

Use this area to designate more recipients. If there are no additional recipients skip to Section 4.

☐ Person

Select Relationship:

☐ Spouse

☐ Registered Domestic Partner

☐ Other:

Select Gender:

☐ Male

☐ Female

☐ Nonbinary

☐ Trust

☐ Estate

☐ Organization – Contact Name

FULL NAME OF PERSON, TRUST OR ORGANIZATION*

SOCIAL SECURITY NUMBER/TIN/EIN*

DATE OF BIRTH/TRUST DATE (MM/DD/YYYY)*

EMAIL ADDRESS

TELEPHONE

MAILING ADDRESS

CITY

STATE

ZIP CODE

PERCENTAGE (MUST EQUAL 100% FOR ALL BENEFICIARIES OF THE SAME STATUS)

Section 3: Additional Recipient or Recipients ☐ Primary or ☐ Secondary

Use this area to designate more recipients. If there are no additional recipients skip to Section 4.

☐ Person

Select Relationship:

☐ Spouse

☐ Registered Domestic Partner

☐ Other:

Select Gender:

☐ Male

☐ Female

☐ Nonbinary

☐ Trust

☐ Estate

☐ Organization – Contact Name

FULL NAME OF PERSON, TRUST OR ORGANIZATION*

SOCIAL SECURITY NUMBER/TIN/EIN*

DATE OF BIRTH/TRUST DATE (MM/DD/YYYY)*

EMAIL ADDRESS

TELEPHONE

MAILING ADDRESS

CITY

STATE

ZIP CODE

PERCENTAGE (MUST EQUAL 100% FOR ALL BENEFICIARIES OF THE SAME STATUS)

Section 3: Additional Recipient or Recipients ☐ Primary or ☐ Secondary

Use this area to designate more recipients. If there are no additional recipients skip to Section 4.

☐ Person

Select Relationship:

☐ Spouse

☐ Registered Domestic Partner

☐ Other:

Select Gender:

☐ Male

☐ Female

☐ Nonbinary

☐ Trust

☐ Estate

☐ Organization – Contact Name

FULL NAME OF PERSON, TRUST OR ORGANIZATION*

SOCIAL SECURITY NUMBER/TIN/EIN*

DATE OF BIRTH/TRUST DATE (MM/DD/YYYY)*

EMAIL ADDRESS

TELEPHONE

MAILING ADDRESS

CITY

STATE

ZIP CODE

PERCENTAGE (MUST EQUAL 100% FOR ALL BENEFICIARIES OF THE SAME STATUS)

Section 3: Additional Recipient or Recipients ☐ Primary or ☐ Secondary

Use this area to designate more recipients. If there are no additional recipients skip to Section 4.

☐ Person

Select Relationship:

☐ Spouse

☐ Registered Domestic Partner

☐ Other:

Select Gender:

☐ Male

☐ Female

☐ Nonbinary

☐ Trust

☐ Estate

☐ Organization – Contact Name

FULL NAME OF PERSON, TRUST OR ORGANIZATION*

SOCIAL SECURITY NUMBER/TIN/EIN*

DATE OF BIRTH/TRUST DATE (MM/DD/YYYY)*

EMAIL ADDRESS

TELEPHONE

MAILING ADDRESS

CITY

STATE

ZIP CODE

PERCENTAGE (MUST EQUAL 100% FOR ALL BENEFICIARIES OF THE SAME STATUS)

Section 3: Additional Recipient or Recipients ☐ Primary or ☐ Secondary

Use this area to designate more recipients. Use additional sheets if needed. If there are no additional recipients skip to Section 4.

☐ Person

Select Relationship:

☐ Spouse

☐ Registered Domestic Partner

☐ Other:

Select Gender:

☐ Male

☐ Female

☐ Nonbinary

☐ Trust

☐ Estate

☐ Organization – Contact Name

FULL NAME OF PERSON, TRUST OR ORGANIZATION*

SOCIAL SECURITY NUMBER/TIN/EIN*

DATE OF BIRTH/TRUST DATE (MM/DD/YYYY)*

EMAIL ADDRESS

TELEPHONE

MAILING ADDRESS

CITY

STATE

ZIP CODE

PERCENTAGE (MUST EQUAL 100% FOR ALL BENEFICIARIES OF THE SAME STATUS)

☐ Check this box if additional recipients are listed on an attachment. Identify each as primary or secondary and the percentages. Percentages must total 100% for all recipients.

Section 4: Required Signatures

Check all that apply to your current and previous marital status. **Your form will be rejected if this section is left blank.**

- ☐ I am married or registered as a domestic partner and both our signatures are below.
- ☐ I am married or registered as a domestic partner and my spouse or registered domestic partner did not sign below. I have completed the *Justification for Non-Signature of Spouse or Registered Domestic Partner* form.
- ☐ I have never been married or in a registered domestic partnership.
- ☐ I am widowed or my registered domestic partner has died.
- ☐ I have been divorced or have terminated a registered domestic partnership and my former spouse or partner was awarded a portion of my CalSTRS benefits.
- ☐ I have been divorced or have terminated a registered domestic partnership and my former spouse or partner was **not** awarded a portion of my CalSTRS benefits.

Required Signatures

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement, including a false statement regarding my marital status, for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, of up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

MEMBER SIGNATURE	DATE (MM/DD/YYYY)
CURRENT SPOUSE'S OR REGISTERED DOMESTIC PARTNER'S SIGNATURE	DATE (MM/DD/YYYY)
SPOUSE'S OR PARTNER'S PRINTED NAME (LAST, FIRST, INITIAL)	DATE (MM/DD/YYYY)
SPOUSE'S OR PARTNER'S SOCIAL SECURITY NUMBER	SPOUSE'S/PARTNER'S DATE OF BIRTH

Section 4: Required Signatures continued

If this form is not completely filled out, it will not be accepted and will be returned to you. Your current recipient status will not be updated. Review your form carefully before submitting:

- ☐ Did you designate at least one primary recipient and provide all the requested information?
- ☐ If you designated a trust, did you provide the name and date the trust was created? Do not provide your trust document at this time.
- ☐ If you designated percentages, do they equal 100 percent for your primary recipients and 100 percent for you secondary recipients?
- ☐ Did you sign and date the form?
- ☐ If you are married or in a registered domestic partnership, did your spouse or partner sign and date the form?
- ☐ If you cannot obtain your spouse or partner's signature, did you complete, sign and date the *Justification for Non-Signature of Spouse or Registered Domestic Partner?*

The following instructions are to assist you and your employer in completing the *Retirement System Election form* (ES 0372). Please read the instructions and information for retirement system coverage before completing the form. Please type or print legibly in dark ink.

INFORMATION

A member of the CalSTRS Defined Benefit Program who becomes employed by a school district, a community college district, a county superintendent of schools, limited state departments, or the California Community Colleges Board of Governors to perform service that requires membership in a different public retirement system, may elect to receive credit under the CalSTRS Defined Benefit Program for such service by completing a *Retirement System Election form* (ES 0372) within 60 days after the hire date requiring membership in the other system, and CalSTRS must receive the completed form within 60 days of the signature date. If the CalSTRS member does not elect to continue as a member of CalSTRS, all service subject to coverage by the other public retirement system will be reported to that retirement system. (Education Code sections 22508, 22508.5 and 22509)

A member of CalPERS who was employed by a school employer, Board of Governors of the California Community Colleges, or State Department of Education within 120 days before the member's date of hire, or who has at least five years of CalPERS credited service, and who accepts employment to perform creditable service that requires membership by the CalSTRS Defined Benefit Program, may elect to receive credit under CalPERS for such service by submitting a *Retirement System Election form* (ES 0372) to CalPERS, within 60 days after the hire date of employment requiring membership in CalSTRS. If the CalPERS member does not elect to continue as a member of CalPERS, all CalSTRS creditable service will be reported to CalSTRS. (Government Code section 20309).

Education Code section 22509 requires that within 10 working days of hire, an employer must provide all employees who have the right to make this election with the information regarding their election rights and must make available written information about the retirement systems to assist the employee in making an election.

SECTION 1: MEMBER INFORMATION AND ELECTION

Section 1 must be completed by the employee with assistance from the employer. Please complete all entries in Section 1.

EMPLOYEE NAME and SOCIAL SECURITY

NUMBER: Enter employee's full name, and full Social Security Number

RETIREMENT SYSTEM COVERAGE: If you are a member of CalSTRS and have accepted employment to perform service that requires membership in a different public retirement system, mark the box next to the coverage you elect.

If you are a member of CalPERS and have accepted employment to perform service that requires membership in CalSTRS, mark the box next to the coverage you elect.

EMPLOYEE SIGNATURE: Sign and date the form. By signing this document, you certify that you have received information from your employer regarding your right to the Retirement System Election. You also certify that you understand this election is irrevocable, and that it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering a benefit administered by CalSTRS which may result in up to one year in jail and a fine of up to \$5,000. (Education Code section 22010)

Submit the signed and dated *Retirement System Election form* (ES 0372) to your employer. Retain a copy for your records.

For general membership information, contact CalSTRS by calling 800-228-5453, or write to CalSTRS at P.O. Box 15275, MS 17, Sacramento, CA 95851-0275.

SECTION 2: EMPLOYER CERTIFICATION

Section 2 must be completed by the employer and the County Office of Education. Please complete the employer certification only after the employee has completed Section 1. Employees must qualify for membership before they can retirement system elect.

EMPLOYER:

POSITION HIRE DATE: Enter the date the employee was hired in the position.

POSITION EFFECTIVE DATE: Enter the first date that service was/will be performed by the employee in the new position.

POSITION TITLE: Enter employee's new position title and check the box next to the applicable position type.

CO/DIST CODE/STATE DEPARTMENT: Enter the appropriate county and district codes. Example: Kern County, Edison Elementary would be 15-012, and CA Department of Education would be 59-174.

EMPLOYER CERTIFICATION: Print school or state official's name, title and phone number, and sign and date the form. Submit the completed form to the County Office of Education.

If you represent a state department, submit the form directly to CalSTRS and retain a copy of the employee's signed election form.

COUNTY OFFICE OF EDUCATION:

Print the County official's name, title and phone number, and sign and date the form.

Retain a copy for your and the employee's files.

SUBMIT

The *Retirement System Election* form (ES 0372) must be submitted to the retirement system elected by the employee. For additional requirements, please see the Information section.

Secure Employer Website: Upload forms to SEW via Electronic Content Management unless otherwise instructed.

Email: Submit this form via email to esforms@calstrs.com. If sending forms via email, please remove all Social Security numbers and only provide the Client ID where applicable.

Mail: CalSTRS
P.O. Box 15275, MS 17
Sacramento, CA 95851-027

[For CalSTRS' Official Use Only]

Please read the attached information and instructions before completing this form. Please type or print legibly in dark ink.

SECTION 1: Member Information and Election (to be completed by employee)

NAME (LAST, FIRST, MIDDLE INITIAL)	SOCIAL SECURITY NUMBER
<p>A member of CalSTRS who becomes employed in a new position by the same or a different school district, a community college district, a county superintendent of schools, limited state employment or the Board of Governors of the California Community Colleges, as defined in Education Code sections 22508 and 22508.5, to perform service that <i>requires</i> membership in a different public retirement system will have that service credited with that other public retirement system unless the member files a written election (within 60 days after the date of hire) to have that service covered by CalSTRS, pursuant to Education Code section 22508(a) or 22508.5(a).</p> <p>I am a member of CalSTRS who has accepted employment to perform service that <i>requires</i> membership in a different public retirement system and am eligible to elect to continue retirement system coverage under CalSTRS.</p> <p>I elect coverage in: (please choose one)</p> <p><input type="checkbox"/> CA State Teachers' Retirement System (CalSTRS)</p> <p><input type="checkbox"/> CA Public Employee's Retirement System (CalPERS) *</p> <p><input type="checkbox"/> A Different Public Retirement System identified here:</p> <p>_____</p>	<p style="text-align: center;">OR</p> <p>A member of CalPERS who was employed by a school employer, Board of Governors of the California Community Colleges or State Department of Education within 120 days before the member's date of hire, or who has at least five years of CalPERS credited service, as defined in Government Code section 20309, and who is subsequently employed to perform creditable service that requires membership in the Defined Benefit Program of CalSTRS, will have that service credited with CalSTRS unless the member files a written election (within 60 days after the date of hire) to have the service credited with CalPERS, pursuant to Government Code section 20309.</p> <p>I am a member of CalPERS who has accepted employment to perform service that requires membership in the CalSTRS Defined Benefit Program and am eligible to elect to continue coverage under CalPERS.</p> <p>I elect coverage in: (please choose one)</p> <p><input type="checkbox"/> CA State Teachers' Retirement System (CalSTRS)</p> <p><input type="checkbox"/> CA Public Employee's Retirement System (CalPERS) *</p>

With my signature below, I certify that I have received information from my employer regarding my eligibility to elect membership for this position as described on this form. I fully understand that this election is irrevocable. I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering or receiving a benefit administered by CalSTRS and it may result in up to one year in jail and/or a fine of up to \$5,000 pursuant to Education Code section 22010.

EMPLOYEE SIGNATURE

DATE

SECTION 2: Employer Certification (to be completed by employer and County Office of Education)

With my signature below, I certify that I have provided information to the above employee regarding his/her eligibility to elect membership for this position, pursuant to Education Code section 22509. I certify the employee meets the qualifications to make a retirement system election, pursuant to Education Code sections 22508 or 22508.5, or Government Code section 20309.

EMPLOYEE POSITION INFORMATION:

POSITION HIRE DATE

POSITION EFFECTIVE DATE

POSITION TITLE

SELECT ONE:

☐ CREDENTIALLED☐ CLASSIFIED☐ STATE SERVICE

EMPLOYER INFORMATION:

CO/DIST/STATE DEPT NAME

CALSTRS REPORT UNIT CODE

SCHOOL/STATE OFFICIAL'S NAME

TITLE

PHONE NUMBER

SIGNATURE OF SCHOOL/STATE OFFICIAL

DATE

COUNTY OFFICIAL'S NAME

TITLE

PHONE NUMBER

SIGNATURE OF COUNTY OFFICIAL

*CALPERS EMPLOYER CODE

If you are employed to perform creditable service in a position that is excluded from mandatory membership in the CalSTRS' Defined Benefit (DB) Program, you may use this form to elect DB Program membership at any time while employed to perform creditable service.

A permissive election of membership in the DB Program applies to all future creditable service performed for the same or another employer, including any non-member or CalSTRS Cash Balance Benefit (CB) Program service you are currently performing. You may be entitled to elect coverage by the CB Program or California Public Employees' Retirement System (CalPERS) for future eligible service as allowed by law. Please work with your employer if you believe you are entitled to make one of these elections.

A permissive election of membership in the DB Program is irrevocable. Membership may only be cancelled if you terminate all employment to perform creditable service and refund your accumulated retirement contributions from the CalSTRS DB Program.

SECTION 1: EMPLOYEE INFORMATION (TO BE COMPLETED BY EMPLOYEE)

Provide the following information:

- CalSTRS Client ID* or Social Security Number
- Last Name, First Name and Middle Initial
- Mailing Address**, City, State and Zip Code
- Date of Birth
- Email Address
- Telephone Number

*If you have already been employed to perform creditable service you will have a CalSTRS Client ID, even if you were not formerly a member. Please provide your CalSTRS Client ID, if you have one, in lieu of your Social Security Number.

**To establish residency for tax purposes, we ask that you provide a street address. Be sure to include any street, apartment or suite number. If your post office does not deliver mail to your street address, you may enter your box number instead. If you reside outside the United States, use the CITY – STATE – ZIP field to provide your foreign address. If you receive your mail in care of a third party, enter "c/o" followed by the third party's name and address.

SECTION 2: EMPLOYEE ELECTION (TO BE COMPLETED BY EMPLOYEE)

If you want to elect membership in the CalSTRS DB Program:

- Check the appropriate box
- Provide your requested membership date***

***You will begin contributing to the DB Program as of your membership date. Your membership date can be no earlier than the first day of the pay period in which

your election is made, or your first day of employment, whichever is later. Work with your employer to select the most beneficial, valid membership date you are eligible for. Electing an invalid membership date will require a revision to your election form and may result in delayed contributions to CalSTRS.

If you do not want to elect membership in the CalSTRS DB Program at this time, check the appropriate box.

SECTION 3: REQUIRED SIGNATURE (TO BE COMPLETED BY EMPLOYEE)

Sign the form and date your signature. Return the form to your employer.

SECTION 4: EMPLOYEE POSITION INFORMATION (TO BE COMPLETED BY EMPLOYER)

Provide the position hire date – the date in which the employee was hired to perform creditable service in the position they are making this election for. CalSTRS defers to the employer as to the date in which you consider an employee to be hired. Provide the position title – the title of the position the employee is performing creditable service in.

SECTION 5: EMPLOYER INFORMATION AND CERTIFICATION (TO BE COMPLETED BY EMPLOYER)

Verify the employee is eligible for the requested membership date.

Provide the following information:

- The employer (county or district) name
- County and district code
- Name and title of employer official completing the form

Sign the form and date your signature. Submit the form to CalSTRS and retain a copy.

SUBMIT

This form should be submitted to CalSTRS by the employer. CalSTRS must receive this form within 60 days after the employee's signature date and, if applicable, prior to the submission of contributions.

Secure Employer Website: Upload forms to SEW via Electronic Content Management unless otherwise instructed.

Email: Submit this form via email to esforms@calstrs.com. If sending forms via email, please remove all Social Security numbers and only provide the Client ID where applicable.

Mail: CalSTRS
P.O. Box 15275, MS 17
Sacramento, CA 95851-027

QUESTIONS

If you have questions, please call the CalSTRS Employer Helpline at 877-277-5778 or email EmployerHelp@CalSTRS.com. If you are a member, please contact your employer.

Permissive Membership
ES 0350 REV 06/25

[For CalSTRS' Official Use Only]

CALSTRS

California State Teachers' Retirement System
P.O. Box 15275, MS 17
Sacramento, CA 95851-0275
800-228-5453
CalSTRS.com

**PERMISSIVE MEMBERSHIP ELECTION AND/OR ACKNOWLEDGEMENT OF RECEIPT
OF CALSTRS DEFINED BENEFIT PROGRAM MEMBERSHIP INFORMATION**

This form is used to permissively elect membership in the CalSTRS Defined Benefit Program and/or to acknowledge receipt of information provided by an employer about the right to elect membership in the CalSTRS Defined Benefit Program. Please read all instructions before completing the form.

Section 1: Employee Information (to be completed by employee)

Provide either your CalSTRS Client ID or Social Security number.

CLIENT ID

SOCIAL SECURITY NUMBER

LAST NAME

FIRST NAME

MI

ADDRESS (number, street, apt or suite no.)

CITY

STATE

ZIP CODE

DATE OF BIRTH (MM/DD/YYYY)

EMAIL ADDRESS

TELEPHONE

Section 2: Employee Election (to be completed by employee)

Check One:

☐

I elect membership in the CalSTRS Defined Benefit Program as of:

MEMBERSHIP DATE (MM/DD/YYYY)**

I understand this election applies to all future creditable service performed for any current or future employer unless another election is made as allowed by law. I understand my membership is irrevocable and may only be cancelled by terminating all employment to perform creditable service and receiving a refund of my accumulated retirement contributions from the CalSTRS Defined Benefit Program.

**Membership Date may be no earlier than the first day of the pay period in which the election is made, or the first day of employment, whichever is later. Please work with your employer to select the most beneficial, valid membership date.

☐

I decline membership in the CalSTRS Defined Benefit Program at this time

I understand that I can elect membership in the CalSTRS Defined Benefit Program at any time while I am employed to perform creditable service.



ES0350

Section 3: Required Signature (to be completed by employee)

I certify that I have received information from my employer concerning the CalSTRS Defined Benefit Program and understand the criteria for membership in the program.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement, including a false statement regarding my marital status, for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, of up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

EMPLOYEE SIGNATURE	DATE (MM/DD/YYYY)
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Section 4: Employee Position Information (to be completed by employer)

POSITION TITLE	POSITION HIRE DATE
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Section 5: Employer Information and Certification (to be completed by employer) Required Signature

I certify that the above-named employee was provided information about their right to elect membership in the CalSTRS Defined Benefit Program and, if electing membership, is eligible to elect membership in the CalSTRS Defined Benefit Program as of the membership date provided.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, of up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

EMPLOYER OFFICIAL'S SIGNATURE	DATE (MM/DD/YYYY)
EMPLOYER NAME	COUNTY AND DISTRICT CODE
EMPLOYER OFFICIAL'S NAME AND TITLE	

From: Paul Chepolis <pchepolis@frontlineed.com>

Sent: Wednesday, September 10, 2025 11:04 AM

Subject: September Forum Follow Up

Caution: This email originated from outside SCSOS. Do NOT click links or open attachments unless you recognize the sender and know the content is safe.

Hello all!

Thank you for attending yesterday's ERP CA Forum call. We truly appreciate the opportunity to update you on all of the great activities we are undertaking to make your user experience the best possible.

Here are some important dates to know:

[Gather 2025](#) at Loews Coronado Bay Resort in beautiful San Diego on **October 14th & 15th**. VIP event by invitation on **October 13th at 1 PM PT. REGISTER** if you have not. We would love to see you all there!

[Q4 ERP CA Virtual User Group](#) on **December 10th at 9 AM PT**. Email Olivia or I if you would like to be a part of the Steering Committee that plans the user group content. We will meet on **November 5th at 1 PM PT!**

Our Next Forum call will be on **December 9th at 9 AM PT**. Zoom will be sending a registration confirmation email in the next few days.

If you were unable to attend, you can find the recording here:

https://myfrontline.zoom.us/rec/share/38fNK3JN_cpBxX69kGJ1jaDXwXoY_3GtF_qyQiPI_fRZA_T7Jr2xSakQoe2Mum23.evBfRzn65c5cBZfe

Passcode: E0mY@at0

If you would like to update who attends what meetings, please use this [LINK](#).

That should be all for now! Have a great month and we hope to see you all in San Diego!



Click [HERE](#) for details!

Paul Chepolis, EdD | Senior.Client.Success.Manager

[Frontline Education](#)

c: 610-360-3609 (Text messages encouraged)

I want to hear from you. Book a meeting with me! Use this [LINK](#) to see when I have availability.

General Support Phone: 866-504-8222

From: Brian Roberts <pra@studentriskstudy.org>

Sent: Thursday, September 4, 2025 11:29 AM

To: pra@studentriskstudy.org

Subject: Public Records Act Request

CAUTION

This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.

Dear Records Custodian,

Pursuant to the **California Public Records Act (Gov. Code § 6250 et seq.)**, I am requesting access to and copies of the following records:

1. All complaints, reports, or documented allegations received by the District from **January 1, 2020, to present** concerning incidents of sexual misconduct, sexual harassment, sexual assault, or any sexual incident **involving a student and a teacher, staff member, or other district employee.**
2. All complaints, reports, or documented allegations of inappropriate sexual content on district owned computers issued to **a teacher, staff member, or other district employee.**
3. All complaints, reports, or documented allegations of grooming behavior **involving a student and a teacher, staff member, or other district employee.**
4. Any internal summaries, logs, or databases maintained by the District that track such complaints, regardless of whether they were substantiated.
5. Any communications to the California Department of Education or law enforcement regarding such complaints.

I am not requesting personally identifiable student information protected under **FERPA** or personnel records exempt under **Gov. Code § 6254(c)**. Please redact names and identifying details as necessary while still providing the underlying complaints and information.

As required by the PRA, I request a determination within **10 calendar days** as to whether the records will be made available. If portions of the records are exempt, please provide the non-exempt portions and cite the specific legal authority for each withheld portion.

I am willing to accept the records in **electronic format (PDF or similar)** to reduce costs and expedite production. If fees will exceed \$25, please notify me before proceeding.

Sincerely,
Brian Roberts



External Business Services

Signature Requirements

Updated September 18, 2025

Original Signature	Original Signature, PDF of Original Signature, or Electronic Signature**
<ul style="list-style-type: none">• Unaudited Actuals Certification• Extraordinary Cost Pool Claim	<ul style="list-style-type: none">• Budget Certification• Interim Certification• Attendance Reports• Annual Budget of Personnel Commission• Forest Reserve Enrollment Report• Form J-13A***• CEA Waiver• Collective Bargaining Agreement Public Disclosures• Non-Voter Approved Debt Disclosure• Audit Certifications• Audit Certifications of Corrective Action• PENSEC Report• Charter 20 Day Report

*For 2020-21 CDE required the above mentioned forms to be signed by all parties with original wet signatures, saved as a PDF file and then transmitted electronically (previously original wet signatures were mailed to CDE). Guidance is not yet available for 2021-22.

**Refer to [Government Code Section 16.5](#) for electronic signature requirements.

*** As of July 21, 2023 LEAs are no longer required to mail Form J-13A submittals to CDE and have original "wet" signatures on their affidavit and can instead opt for digital signatures or scanned "wet" signatures.

ACTION REQUIRED: All documents listed above should be electronically submitted to the SCSOS External Business Services Department email at external@sutter.k12.ca.us even if the original documents with "wet" signature are sent via inter-office mail.



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

TK Substitute Assignment Requirements



BY MEGAN BAIER



BY DANYEL CONOLLEY

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posted August 28, 2025

Evaluating the appropriate assignment in a transitional kindergarten (TK) setting can be challenging due to the unique staffing configurations which include various combinations of certificated and classified staffing assignments that satisfy the legal requirements for teacher certification set forth in [Education Code Section \(EC §\) 48000\(g\)](#). Due to the complexities of TK staffing, the appropriate substitute requirements in TK classrooms have emerged as a topic of frequent discussion for human resources (HR). We are providing the most frequently asked questions (FAQs) and answers on our School Services of California Inc. listserv and the [HR Network](#), which is a community of local educational agency HR professionals.

Q: Do day-to-day substitutes for TK teachers need to meet the TK certification requirements?

A: The simplified answer is no. Short-term substitutes can cover a TK assignment with any substitute certification issued by the California Commission on Teacher Credentialing (CTC). This is typically the Emergency 30-Day Substitute Permit, and the other various credentials which allow substituting in TK, kindergarten, and grades 1-12 for short-term durations. Short-term assignments are defined as not more than 30 cumulative days by the CTC.

Q: Are there options for long-term assignments when we need TK classroom coverage for a certificated employee?

A: This question should be unpacked carefully, because there are stipulations with the Short-Term Staff Permit (STSP) and Provisional Intern Permit (PIP) for TK long-term assignments. First, a holder of a STSP or PIP could serve in a long-term TK assignment as the teacher of record, **only if** they meet the additional TK requirements per EC § 48000(g). Long-term TK assignments place the holder in the role of teacher of record for TK, which means the TK certification requirement applies.

The CTC issues the Emergency Transitional Kindergarten (ETK) Permit, which was created to help districts staff long-term TK assignments when they are unable to recruit a fully credentialed teacher who meets all TK requirements. It authorizes the holder to serve as the teacher of record in a general education TK classroom. The

CTC provides an FAQ for the ETK Permit [here](#).

Q: When the TK aide, or “adult” is absent, can we utilize a certificated substitute to cover the classified aide’s absence?

A: A district is not prohibited from using a certificated substitute in this case as far as EC § 48000 is concerned. However, there are details regarding payroll, rate of pay, and retirement reporting that may apply. It is also critically important to emphasize that a classified substitute or classified “adult” in the TK classroom is not authorized to fill in for the certificated teacher of record as this creates a compliance issue. Remember that state apportionment funding is tied to instructional minutes provided by an appropriately authorized certificated employee.

The CTC provides information regarding [substitute teaching assignment](#) options and TK assignments for further reference.



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—September 5, 2025



BY SSC GOVERNMENTAL RELATIONS TEAM

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The last dash to the end of the legislative year kicked off last Friday, August 29, 2025, with the Senate and Assembly Appropriations Committees taking up their suspense files and acting on 684 bills (see [“Appropriations Committees Take up Suspense Files”](#) in the September 2025 *Fiscal Report*).

Of the 684 measures on the suspense files, 498 (73%) were approved, 158 (23%) were held by the committees, and 28 (4%) were tagged as two-year bills, which allows the authors and sponsors to work on the bills over the fall and revive them when the Legislature returns in 2026.

Many of the bills that cleared the Appropriations Committees were amended to address cost concerns or any issues that would make them potentially less successful in seeking Governor Gavin Newsom’s signature. This week’s “Top Legislative Issues” features a number of noteworthy education bills that have been amended since last week’s suspense file hearings.

All these bills will get a full floor vote in the second house and, if they have been amended during their time there, will go back to their house of origin for a concurrence vote on amendments, and then it is off to Governor Newsom’s desk. This all must be done before the end of Friday, September 12, 2025—the deadline for bills to be sent to Governor Newsom for the first year of the 2025–26 Legislative Session.

Due to the passage of Proposition 54 in 2016, all bills must be published in print and online for at least 72 hours before each house of the Legislature can vote on them. This means that all amended bills must be in print by Tuesday, September 9, 2025, in order to comply with the 72-hour rule in the California Constitution.

To jump to certain topics, click on any of the appropriate links below :

- [Attendance or Instructional Time](#)
- [Employees](#)
- [Facilities](#)

- [Governance and District Operations](#)
- [Instruction](#)
- [Miscellaneous](#)
- [Special Education](#)
- [Legislative Calendar](#)

Attendance or Instructional Time

[Assembly Bill \(AB\) 1348](#) (Bains, D-Bakersfield)—**Average Daily Attendance: Emergencies: Immigration Enforcement Activity: Independent Study Plans.** This bill would, retroactive to January 1, 2025, provide the authority for local educational agencies (LEAs) to receive attendance credit for material losses of attendance or school closures due to immigration activities under specified conditions, including, but not limited to, substantiation of offering live interaction or synchronous instruction or if unable to provide offering live interaction or synchronous instruction, a description of the circumstances that prevented the provision of such services and a description of services and instruction will be provided. This bill would define immigration enforcement activity in this context and specify that any documentation related to immigration enforcement activity is exempt from Public Records Act provisions. The process for receiving attendance or instructional time credit would be similar to the current J-13A process, but with additional conditions. This bill includes a sunset provision effective July 1, 2029.

This measure has passed out of all relevant committees and has been ordered to third reading.

Employees

[AB 374](#) (Nguyen, D-Elk Grove)—**K-14 Classified Employees: Payment of Wages: Itemized Statements.** Starting in 2026-27, this bill requires public school employers to provide classified employees with paystubs that include specified information, including gross wages earned, all deductions, net wages earned, applicable hourly rates in effect during the payroll reporting period and the corresponding number of hours worked, and total hours of paid and unpaid leave taken during the payroll reporting period.

[AB 959](#) (Hadwick, R-Alturas)—**Teacher Credentialing: Administrative Services Credential: Internship Program.** This bill authorizes a school district, county office of education (COE), or regionally accredited institution of higher education (IHE) to offer a one-year internship program approved by the Commission on Teacher Credentialing (CTC) to meet requirements for the preliminary administrative services credential. Current law allows candidates to meet the professional preparation requirement for a preliminary administrative credential through either a CTC-approved program or a one-year internship. However, because statute does not explicitly authorize LEAs to offer such internships—unlike the parallel authorization for teacher internship programs—the

CTC has historically limited approval to programs operated by IHEs. This bill would clarify CTC's authority to approve internship programs run by school districts and COEs, aligning administrative credentialing pathways more closely with those available to aspiring teachers.

Facilities

AB 1096 (Connolly, D-San Rafael)—**Water: Schoolsites: Lead Testing.** Current law requires the State Water Resources Control Board to regulate drinking water for public health protection, while federal regulations require community water systems to inform schools and childcare facilities about lead-related health risks and sampling eligibility and report annually to the state on outreach and testing data. This measure would require community water systems offering lead sampling to elementary schools and childcare facilities to compile and submit detailed information on participating, declining, and nonresponsive institutions, including reasons for declining selected from a state-approved list. This bill would also require the State Water Resources Control Board to make this information publicly available online in a searchable format by June 30, 2028. It would require community water systems to include a statement and direct website link to this data in their annual consumer confidence reports by December 31, 2028.

Governance and District Operations

AB 640 (Muratsuchi, D-Torrance)—**Local Educational Agencies: Governance Training.** This bill would require all LEA governing board members to receive training in school finance laws, including laws related to the creation and approval of a local educational agency budget to support pupil learning and achievement and would prescribe the timelines within which the training is required to be completed.

The bill would require the Fiscal Crisis and Management Assistance Team (FCMAT) to create curriculum covering specified topics of K-12 school finance laws that would be required to be used to satisfy the training requirement.

The bill would authorize an LEA or an association of LEAs to offer these training courses or to arrange for its officials to receive these training courses through a different entity, including FCMAT. The bill would require LEAs to maintain specified records related to this training.

Instruction

AB 821 (Gipson, D-Carson)—**High School Graduation Requirements: Career Technical Education.** Current law requires a student to complete designated coursework while in grades 9-12 in order to graduate from high school. The coursework requirements include the completion of one course in visual or performing arts, foreign language, or career technical education (CTE). Current law eliminates the authorization for CTE to count toward that graduation requirement on July 1, 2027. As amended on August 28, 2025, this bill would remove the sunset date and indefinitely extend the authorization for CTE to count toward that graduation requirement.

AB 821 was approved 35-0 by the Senate on July 17, 2025, and ordered to engrossing and enrolling, which is the process that precedes a bill going to the Governor's desk. However, the measure was recalled back to the Senate on August 18, 2025, in order for technical, clarifying amendments to be applied. We expect that the bill will approved again by the Legislature and sent to Governor Newsom's desk in the coming days.

Miscellaneous

AB 1005 (Davies, R-Laguna Niguel)—**Drowning Prevention: Public Schools: Informational Materials.** As amended on August 29, 2025, this bill would require drowning or injury prevention organizations (DIP organization) that chooses to provide informational materials to provide, upon request by a public school, the informational materials in English and would encourage the DIP organization to provide informational materials in the other most commonly spoken languages associated with the population attending the school. The bill would require a DIP organization that chooses to provide informational materials to a public school to provide those materials at no cost to the public school, allow the school to offer copies of the materials to pupils and parents, and provide written evidence to a school administrator that demonstrates that the informational materials provided by the DIP organization align with the drowning, drowning prevention, water safety, rescue, and swim skills lesson information found on the drowning prevention web page of the federal Centers for Disease Control and Prevention.

The Senate Appropriations Committee amended the bill to remove provisions regarding the Swim Lesson Voucher and Swim Lesson Directory Development Plan Partnership, which would have developed guidelines for the establishment of a swim lesson voucher program and swim lesson directory in California.

Special Education

AB 560 (Addis, D-Morro Bay)—**Resource Specialists: Special Classes.** This bill would require LEAs to “take all reasonable steps to distribute the workload associated with initial assessments across all resource specialists employed by the local educational agency in an equal manner, unless otherwise collectively bargained.”

The bill was recently amended to soften the language in attempts to clarify that the recommended maximum adult-to-pupil staffing ratio for special day classes are truly recommendations. In making the recommendation, the State Superintendent of Public Instruction shall consider:

- The varying needs of pupils, both by level of support needs and by age
- The types of school settings, including preschools, elementary schools, secondary schools, and nonpublic schools
- Existing practices among LEAs
- Other states' adult-to-pupil ratios for special classes

- Other constraints, including, but not limited to, workforce and facility needs, and conditions in small and rural LEAs
- The effects on the education of pupils with disabilities in the least restrictive environment, as required by the Individuals with Disabilities Education Act (IDEA)
- Determining appropriate staffing ratios to enhance pupil outcomes in accordance with the principles of IDEA and state law
- The supports needed for general and special educators to succeed in implementing inclusive models

2025 Legislative Calendar—Upcoming Holidays and Deadlines

September 2-12—Floor session only. No committees may meet for any purpose, except the Rules Committee, bills referred pursuant to Assembly Rule 77.2, and Conference Committees.

September 5—Last day to amend on the floor.

September 12—Last day for each house to pass bills. Interim recess begins upon adjournment.



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Increase to 2025-26 ELO-P Rate 2 Expected

✉ **BY LEILANI AGUINALDO**

✉ **BY MEGAN BAIER**

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posted September 10, 2025

On September 8, 2025, adjustments to the 2025-26 Enacted Budget were released as is customary before the Legislature adjourns for the year on Friday. One of the notable details is an increase to the state apportionment for the Expanded Learning Opportunities Program (ELO-P). With the additional funds, local educational agencies (LEAs) that receive Rate 2 can expect an increase to their 2025-26 per-pupil rate.

The changes to the Enacted Budget were included in identical budget bills, [Assembly Bill \(AB\)/Senate Bill \(SB\) 105](#). The total state investment for ELO-P increases by \$81 million, and these funds are meant to fulfill the Enacted Budget's intent language that Rate 2 LEAs receive no less than \$1,575 per pupil (see "[2025-26 Enacted Budget Includes ELO-P Changes](#)" in the July 2025 *Fiscal Report*). Currently, the preliminary amount for 2025-26 Rate 2 provided by the California Department of Education (CDE) is \$1,280.21 per the [Advance Principal Apportionment](#) calculations. The next official recalculation of ELO-P Rate 2 by the CDE is expected at First Principal Apportionment, which will include the additional state investment. As a reminder, the 2025-26 Enacted Budget expanded the number of LEAs that will receive Rate 1, lowering the cut off to LEAs with an unduplicated pupil percentage (UPP) of 55% or more. LEAs with less than 55% UPP will receive Rate 2.

While the anticipated 2025-26 amount for Rate 2 will still be less than the 2024-25 amount of \$2,000, this latest adjustment affirms the state's continued commitment to ELO-P. Governor Gavin Newsom is expected to sign either AB 105 or SB 105 after the Legislature passes the budget bill before they adjourn this week.



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Legislature Wraps up the 2025 Legislative Year



BY KYLE HYLAND

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posted September 17, 2025

The Legislature concluded its work for the first year of the 2025-26 Legislative Session into the wee hours of Saturday, September 13, 2025, sending hundreds of measures to Governor Gavin Newsom for his consideration.

In the end, the Legislature approved almost 1,000 bills in 2025. However, many of the measures that failed to make it to Governor Newsom's desk can be revived when the Legislature reconvenes in January 2026 since the state's lawmakers operate on a two-year legislative session.

One of the biggest issues we have been tracking closely at the end of session were three bills related to charter school authorization and nonclassroom-based (NCB) charter schools:

- Assembly Bill (AB) 84 (Muratsuchi, D-Torrance) would increase audit requirements and authorizer responsibilities, revise the funding determination process to include additional financial reporting and a review of charter networks, impose restrictions on certain contracting practices, and place new limits on the ability of small school districts to authorize NCB charter schools that serve student populations larger than their own.
- Senate Bill (SB) 414 (Ashby, D-Sacramento) would amend the oversight, auditing, and funding systems for NCB charter schools, which would be rebranded as "flex-based" charter schools. The bill would update and expand audit procedures for all local educational agencies (LEAs) and create a new Office of the Education Inspector General to investigate fraud and financial mismanagement. This bill would also establish statewide contracting requirements to prevent misuse of public funds, increase accountability for charter authorizers through technical assistance and oversight grants, and extend the moratorium on new flex-based charter schools through June 30, 2026. The bill would also extend the use of verified data by charter schools in the renewal process until June 30, 2028.
- SB 494 (Cortese, D-San Jose) would extend the date for a chartering authority to consider verified data to support measures of academic performance in the charter renewal process to June 30, 2026, and would extend the moratorium on new NCB charter schools until January 1, 2027.

In the end, only SB 414 made it to the Governor's desk while AB 84 and SB 494 were sent to the inactive file, which means they are effectively dead for 2025. SB 414 is the vehicle that is supported by charter school advocates, including the California Charters School Association. However, the bill is opposed by TK-12 management and labor organizations. We will be monitoring closely to see if the Governor signs the measure into law or vetoes the bill.

Another bill that was sent to the inactive file was AB 1331 (Elhawary, D-South Los Angeles), which would regulate and limit the use of workplace surveillance tools, by both public and private employers. This bill is opposed by management organizations and supported by labor. The measure can be revived when the Legislature returns in January but will not be considered by the Governor this year.

Some of the other bills that are joining SB 414 on the Governor's desk include the following noteworthy measures:

- AB 49 (Muratsuchi) is an urgency measure that would prohibit LEA employees from allowing an officer or employee of an agency conducting immigration enforcement to enter a school site without providing a valid judicial warrant or court order.
- AB 237 (Patel, D-San Diego) would create a new crime for willfully threatening to commit a crime that would result in great bodily injury or death at a daycare, school, university, workplace, house of worship, or medical facility.
- AB 374 (Nguyen, D-Elk Grove) would, beginning with the 2026-27 school year, require TK-14 public school employers to provide classified school employees with certain information regarding their wages at the time of each payment.
- AB 382 (Berman, D-Menlo Park) would, beginning January 1, 2029, lower the speed limit from 25 miles per hour to 20 miles per hour in a school zone.
- AB 419 (Connolly, D-San Rafael) would require LEAs to provide information to parents and guardians relating to the Immigration-Enforcement Actions at California Schools Guide for Students and Families and developed by the Attorney General.
- AB 495 (Rodriguez, D-San Fernando) would require schools and licensed child daycare facilities to adopt model policies developed by the Attorney General regarding interaction with immigration enforcement authorities and require the Attorney General to develop those model policies.
- AB 560 (Addis, D-Morro Bay) would require LEAs to "take all reasonable steps to distribute the workload associated with initial assessments across all resource specialists employed by the LEA in an equal manner, unless otherwise collectively bargained." The bill also requires the State Superintendent of Public Instruction (SSPI) to recommend a maximum adult-to-pupil staffing ratio for special classes no later than July 1, 2027.

- AB 606 (Quirk-Silva, D-Fullerton) would require the Commission on Teacher Credentialing (CTC) to issue a preliminary credential with a specialization in pupil personnel services to an out-of-state applicant who meets specified requirements.
- AB 640 (Muratsuchi) would require all LEA governing board members to receive training in public education school finance laws.
- AB 699 (Stefani, D-San Francisco) would permit a local jurisdiction submitting a local ballot measure to choose how specific information will appear on the ballot label for specified tax or bond measures.
- AB 715 (Zbur, D-Hollywood) would establish the Office of Civil Rights (OCR) under the administration of the Government Operations Agency and the position of Antisemitism Prevention Coordinator within the OCR. It would also require LEAs that know that instructional or professional development materials were used that violate existing antidiscrimination laws to investigate and remediate the action. The bill would also require instructional materials to be factually accurate and reflect the adopted curriculum and standards in existing law, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship.
- AB 727 (González, M., D-Los Angeles) would require public higher education institutions and public schools serving students in grades 7-12 that issue student identification cards to include the telephone and text number for the Trevor Project's suicide hotline that is available 24 hours per day and 7 days a week.
- AB 772 (Lowenthal, D-Long Beach) would require the California Department of Education, on or before June 1, 2026, to adopt a model policy on how to address reported acts of cyberbullying that occur outside of school hours and require LEAs to adopt the resulting policy or a similar policy developed with local input.
- AB 1009 (Rubio, D-Baldwin Park) would authorize occupational therapists and physical therapists to be eligible for a preliminary administrative services credential.
- AB 1067 (Quirk-Silva) would require public employers to continue investigations of public employees for misconduct after the investigated employee retires, and to refer the matter to law enforcement before closing the investigation. The bill would also require the employee to forfeit any accrued pension rights and benefits if a felony conviction arises out of any specified conduct.
- AB 1098 (Fong, D-Alhambra) would establish the California Education Interagency Council to align education and workforce systems, support adult skill development, and address the changing nature of work and the economy.
- AB 1224 (Valencia, D-Anaheim) would allow LEAs to assign a permitted or credentialed substitute teacher to the same classroom for up to 60 cumulative days, rather than the current 30-day limit, under specific conditions; establish requirements for governing board notice and reporting when substitutes serve beyond 30 days (or 20 days for special education assignments); and sunset on January 1, 2029.

- AB 1230 (Bonta, D-Oakland) would require school districts to conduct a periodic review and assessment for readmission of students who have been expelled at least 45 days before the end of the expulsion term.
- AB 1264 (Gabriel, D-Encino) would establish a process for the California Department of Public Health to determine which ultraprocessed foods (UPFs) are of concern by June 1, 2028, requiring these UPFs of concern to be phased out of schools until they are prohibited from being offered by vendors as of July 1, 2032, and prohibited from being served or sold in schools by July 1, 2035.
- AB 1348 (Bains, D-Bakersfield) would add “immigration enforcement activity” to the list of emergencies that may justify a waiver of average daily attendance losses for LEAs funding purposes through June 30, 2029.
- AB 1454 (Rivas, D-Salinas) would require the CTC to revise standards for literacy specialist and administrator preparation programs to ensure alignment with evidence-based literacy practices and the state’s English Language Arts/English Language Development Framework.
- SB 19 (Rubio) would create a new crime of threatening to commit a crime that will result in death or great bodily injury at a daycare, school, university, workplace, house of worship, or medical facility, punishable as an alternate felony-misdemeanor.
- SB 98 (Pérez, D-Pasadena) is an urgency measure would require LEAs to include procedures for notifying parents and school staff when immigration enforcement is confirmed on the school site within the school safety plan through January 1, 2031.
- SB 373 (Grove, R-Bakersfield) would expand state oversight of nonpublic, nonsectarian schools located outside of California that serve students with disabilities by strengthening certification standards, requiring LEAs to conduct in-person interviews with placed students each year to assess their health and safety.
- SB 472 (Stern, D-Los Angeles) would require the SSPI to establish the Holocaust and Genocide Education Grant Program to provide direct allocations to LEAs for the purposes of providing Holocaust and genocide education and professional training.
- SB 638 (Padilla, D-San Diego) would amend the Career Technical Education Incentive Grant program and establish the California Education and Workforce Development Coordinating Entity to serve as the statewide planning and coordinating body for career technical education, career pathways, and workforce development.
- SB 640 (Cabaldon, D-Yolo) would establish the California State University (CSU) direct admission program between participating CSU campuses and LEAs.

- SB 848(Pérez) would establish new requirements to improve pupil safety by addressing school employee misconduct, clarifying professional boundaries, enhancing comprehensive school safety plans, expanding child abuse prevention training requirements, requiring instructional programming on abuse prevention, and creating a statewide system for tracking classified employee misconduct investigations.

Barring a special session being called, the Legislature will not reconvene until January 5, 2026. With the Legislature on recess, the focus now shifts to Governor Newsom, who has until October 13, 2025, to sign or veto the bills on his desk. If Governor Newsom does not act on a bill by this deadline, then it would become law without his signature; however, we fully expect Governor Newsom to act on every bill on his desk.

We will provide periodic updates and analysis on the legislative actions taken by Governor Newsom in subsequent *Fiscal Report* articles over the next month. Stay tuned.



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Critical Deadlines and Funding Opportunities—August 25, 2025

 [BY WENDI MCCASKILL](#)

 [BY TEDDI WENTWORTH](#)

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posted August 25, 2025

(New items, if any, are listed in bold so you can see at a glance what has been added.)

Critical Deadlines—Reporting or Action Dates	
Issue	Deadline
<ul style="list-style-type: none">Budget<ul style="list-style-type: none">State Superintendent of Public Instruction (SSPI) must approve or disapprove county office of education (COE) budget (Education Code Section [EC §] 1622[b])COE approves, conditionally approves, or disapproves district budgets (EC § 42127[d])	9/15/25
<ul style="list-style-type: none">Unaudited Actuals Data<ul style="list-style-type: none">Charter school Unaudited Actuals data due to chartering authority and COE (EC § 42100[b] and 47604.33[a][5])¹District Unaudited Actuals data, including Gann,² due to COE (EC § 42100[a] and Government Code Section 7906[f])	9/15/25
<ul style="list-style-type: none">Gann Resolution<ul style="list-style-type: none">District adopts Gann resolution (EC § 42132)	9/15/25
<ul style="list-style-type: none">COE Adopts Gann Resolution (EC § 1629)	10/15/25

<ul style="list-style-type: none"> • Unaudited Actual Data, Including Gann, Due to SSPI <ul style="list-style-type: none"> ◦ COE Unaudited Actual data, including Gann,² due to SSPI (EC § 1628 and GC § 7907[h]) ◦ After reviewing for accuracy, COE transmits district and charter school Unaudited Actual data, including Gann,² to SSPI (EC § 42100[a] and GC § 7906[f]) 	10/15/25
<ul style="list-style-type: none"> • Tentative Disapproved District Budgets <ul style="list-style-type: none"> ◦ COE must notify SSPI of district budgets which may be disapproved (EC § 42127[e]) 	10/22/25
<ul style="list-style-type: none"> • Federal Cash Management Data Collection • Cash balance to be reported regardless of the fiscal year (FY) from which the funds originated • Reporting Period 2 Start Date: October 10 	10/31/25
<ul style="list-style-type: none"> • Disapproved Budgets <ul style="list-style-type: none"> ◦ COE notifies SSPI of disapproved district budgets or budget review committees waived (EC § 42127[g]) 	11/8/25

¹EC § 42100 reporting will satisfy the EC § 47604.33 requirement

²Gann filing date administratively determined by the California Department of Education (CDE)

Plan/Report—Deadlines		
Plan	Link to Plan Template/More Information	Deadline

Expanded Learning Opportunities Program Plan	https://www.cde.ca.gov/ls/ex/elopinfolan	<p>Program Plan: N/A</p> <p>Expenditure Report</p> <p>Fiscal Year (FY) 2023-24 Funding:</p> <p>By September 30, 2025— Report final expenditures to CDE</p> <p>Fiscal Year (FY) 2024-25 Funding:</p> <p>By September 30, 2026— Report final expenditures to CDE</p> <p><u>Fiscal Year (FY) 2025-26 Funding:</u></p> <p><u>By September 30, 2027— Report final expenditures to CDE</u></p>
ESSER ¹ III Quarterly and Annual	https://www.cde.ca.gov/fg/cr/anreporthehelp.asp	<p>Various— https://www.cde.ca.gov/fg/cr/reporthehelp.asp</p>
Homeless Children and Youth II Fund	https://www.cde.ca.gov/fg/cr/reporting.asp	<p>Various— https://www.cde.ca.gov/fg/cr/reporthehelp.asp</p>
Arts, Music, and Instructional Materials Discretionary Block Grant	<u>Assembly Bill 181</u> <u>Section 134</u>	Discuss and approve a plan for expenditure; no specified deadline
Home-to-School Transportation	<u>EC § 39800.1</u>	Develop and adopt a plan on or before April 1, 2023, and update annually thereafter

<p>Literacy Coaches and Reading Specialist Grant Program</p>	<p><u>Senate Bill 114</u> <u>Section 104</u> <u>Section 115</u> <u>EC § 53009</u></p>	<p>Fiscal Year (FY) 2022-23 Funding:</p> <p>CDE-required annual report due by September 30 each year through September 30, 2026</p> <p>By June 30, 2027—Report final expenditures to CDE</p> <p>FY 2023-24 Funding:</p> <p>CDE-required annual report due by September 30 each year, beginning with September 30, 2024, through September 30, 2027</p> <p>By June 30, 2028—Report final expenditures to CDE</p> <p>FY 2025-26 Funding:</p> <p>LEA may opt out of participation by September 30, 2025</p> <p>By June 30, 2027—Report interim expenditures to CDE</p> <p>By June 30, 2029—Report final expenditures to CDE</p>
<p>Proposition 28: Arts and Music in Schools Funding Guarantee and Accountability Act</p>	<p><u>https://www.cde.ca.gov/eo/in/prop28artsandmusicdefunding.asp</u> <u>https://www.cde.ca.gov/eo/in/documents/prop28ayeerataglace.pdf</u></p>	<p>FY 2024-25</p> <p>Annual reporting for 2024-25 closes on the Arts and Music in Schools Portal on September 30, 2025</p>

Kitchen Infrastructure and Training	<u>Assembly Bill 121</u> <u>Section 64</u>	By June 30, 2026—Report use of funds to CDE
Student Support and Professional Development Discretionary Block Grant	<u>Assembly Bill 121</u> <u>Section 81</u>	By September 30, 2029—Report final expenditures to CDE

¹Elementary and Secondary School Emergency Relief

Funding Opportunities (For program website, click program name)		
Description	Amount	Deadline
<u>Mandate Block Grant, Fiscal Year 2025-26</u>	Various	8/30/25
<u>California Career Technical Education Incentive Grant</u>	Various	9/5/25
<u>2025-26 Statewide Technical Assistance for Charter Schools Funding Competition</u>	Estimated \$246,000 per individual topic area	9/22/25

¹Closing date to be determined but not earlier than 8/1/25

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Workshop Spotlight - September 12, 2025

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UPCOMING WORKSHOPS

Workshop	Date(s) and Locations	
Attendance Accounting and Instructional Time	Sep. 16, 2025	Webinar
Effective Supervision and Evaluation	Sep. 23, 2025	Webinar
Unraveling the Mystery of School Finance	Oct. 7, 2025	Webinar
Position Control—The Fundamentals	Oct. 21, 2025	Webinar
Declining Enrollment—Operational Strategies	Nov. 4, 2025	Webinar
Planning for Reductions in Force	Dec. 2, 2025	Webinar
LCAP—From Accountability to Compliance	Dec. 9, 2025	Webinar

If you are interested in a topic, but are unable to attend the live webinar, all of our webinars are recorded and available for on-demand viewing for 90 days. SSC can also bring the workshop to your district or county office of education. Go to the [Workshop](#) page on our website and "Request A Workshop."

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CBO Professional Roundtable | 9-19-2025
19 September 2025



Human Resources Professional Roundtable | 9-24-2025
24 September 2025



The Rising Risk of One-Sided Indemnification [9.24.2025]
24 September 2025



Southern Section 2025 Fall Education Event
26 September 2025



Special Education Professional Roundtable | 10-01-2025
1 October 2025



Central Bay Section 2025 Fall Education Event
2 October 2025



CBO Professional Roundtable | 10-03-2025
3 October 2025



Central Section 2025 Fall Education Event
3 October 2025



2025-26 Payroll Essentials - 10/7-10/9 - Virtual
7 - 9 October 2025



Leaves of Absences - 10/07/2025 - Virtual
7 October 2025



Performance Management Micro-Certificate | October 7-November 18, 2025
7 October 2025 - 18 November 2025



Small Districts Professional Roundtable | 10-07-2025
7 October 2025



South Bay Section 2025 Fall Education Event
9 October 2025



Sacramento Section 2025 Fall Education Event
10 October 2025



Women in Leadership Professional Roundtable | 10-10-2025
10 October 2025



Executive Assistant Professional Roundtable | 10-14-2025
14 October 2025



Finance Professional Roundtable | 10-16-2025
16 October 2025



CBO Professional Roundtable | 10-17-2025
17 October 2025



San Diego/Imperial Section 2025 Fall Education Event
17 October 2025



Shasta Cascade Section 2025 Fall Education Event
17 October 2025



CalSTRS/CalPERS: Retirement Concepts
-10/21/2025 - Virtual
21 October 2025



Tri-Counties Section 2025 Fall Education Event
21 October 2025



Human Resources Professional Roundtable | 10-22-2025
22 October 2025



Contracting with Confidence - 10/23/2025 - Virtual
23 October 2025



Purchasing & Procurement Basics Micro-Certificate | 10-23-2025 (Sacramento)
23 October 2025



AI in School Business Professional Roundtable | 10-24-2025
24 October 2025



North Bay Section 2025 Fall Education Event
24 October 2025



Accounts Payable Essentials - 10/28/2025 - Virtual
28 October 2025



Accounts Payable Professional Roundtable | 10-28-2025
28 October 2025



Payroll Compliance & Calendar Year-End Reporting - 10/30/2025 - Virtual
30 October 2025



Vendor Reporting Concepts - 10/31/2025 - Virtual
31 October 2025



Advanced Budgeting - 11/04/2025 - Virtual
4 November 2025



Small Districts Professional Roundtable | 11-04-2025
4 November 2025



Special Education Professional Roundtable | 11-05-2025
5 November 2025



Vendor Reporting Concepts - 11/06/2025 - Virtual
6 November 2025



CBO Professional Roundtable | 11-07-2025
7 November 2025



Payroll Compliance & Calendar Year-End Reporting - 11/07/2025 - Virtual
7 November 2025



Purchasing & Procurement Basics Micro-Certificate | 11-7-2025 (Ontario)
7 November 2025



2025-26 Payroll Essentials - 11/12-11/14 - Twin Rivers USD
12 - 14 November 2025



Finance Professional Roundtable | 11-13-2025
13 November 2025



Women in Leadership Professional Roundtable | 11-14-2025
14 November 2025



Payroll Concepts - 11/18/2025 - Virtual
18 November 2025



**CASBO CBO
Symposium 2025**
19 - 21 November
2025



**Facilities
Professional
Roundtable | 11-
19-2025**
19 November 2025



**Vendor Reporting
Concepts -
11/19/2025 -
Virtual**
19 November 2025



**Payroll
Compliance &
Calendar Year-
End Reporting -
12/02/2025 -
Virtual**
2 December 2025



**Small Districts
Professional
Roundtable | 12-
02-2025**
2 December 2025



**Special Education
Professional
Roundtable | 12-
03-2025**
3 December 2025



**CBO Professional
Roundtable | 12-
05-2025**
5 December 2025



**Standardized
Account Code
Structure: Basic
Concepts -
12/05/2025 -
Virtual**
5 December 2025



**Executive
Assistant
Professional
Roundtable | 12-
09-2025**
9 December 2025



**Vendor Reporting
Concepts -
12/09/2025 -
Virtual**
9 December 2025




**Standardized
Account Code
Structure:
Advanced
Concepts -
12/10/2025 -
Virtual**
10 December 2025



**Transportation
Professional
Roundtable | 12-
10-2025**
10 December 2025



**Women in
Leadership
Professional
Roundtable | 12-
12-2025**

 **Budget Basics &
Beyond -
12/19/2025 -
Virtual**

**Budget Basics &
Beyond -
12/19/2025 -
Virtual**
19 December 2025



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Friday, October 10, 2025

8:00 AM - 4:00 PM

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\$115 Member Price | \$155 Non-Member Price

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- ★ **Access to CASBO Leadership**
- ★ **Timely, Practical Updates**

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DEADLINE SEPT. 26

SACRAMENTO PROGRAM

CHECK-IN / CONTINENTAL BREAKFAST 7:45 - 8:30 AM

BUSINESS EXPO / NETWORKING 8:00 - 8:30 AM

WELCOME & FIRST GENERAL SESSION 8:30 - 9:50 AM



Robert Whittenberg
State Director



Calli Coleman
Section President

COMMUNICATION SKILLS
Panel

GOVERNMENTAL RELATIONS
Panel

SESSION 1 BREAKOUTS 10:00 - 11:00 AM

BUSINESS EXPO 11:00 - 11:45 AM

WORKING LUNCH SERVED AT 11:45 AM

SECOND GENERAL SESSION 12:10 - 1:10 PM



My Story:

How mentorship helped a late starter rise from delivery driver to CBO, and how CASBO can provide the keys to your success!

AARON HEINZ - CASBO President

Deputy Superintendent, Admin. Services, Colusa COE

SESSION 2 BREAKOUTS 1:20 - 2:20 PM

SESSION 3 BREAKOUTS 2:30 - 3:30 PM

CLOSING SESSION 3:40-4:00 PM

BREAKOUT SESSIONS

Facilities + Fiscal + Business = Better Results for Students Kristi Blandford <i>Dry Creek JESD</i> Cherie Chenoweth <i>Consultant</i> Nicole Perrine <i>Natomas USD</i>	The Power of Collaboration: Breaking Down Silos in School Business Jay VanDuzer <i>Sutter CSS</i> Calli Coleman <i>El Dorado COE</i> Cherie Chenoweth <i>Consultant</i>	AI & Its Effects on School Districts in the Legal Arena Jim Traber <i>F3 Law</i> Laura Wagner <i>F3 Law</i> Daniel Zerga <i>F3 Law</i>
Growing Leaders: Classified Employee Development Wyatt Gallick <i>Vacaville USD</i>	Cultivating AI Roots: Practical Guidance for Normal People (and Teams) Tim Femister <i>Firestorm Global</i>	Procurement Basics: Maintenance or Construction Lozano Smith
Special Education Business 101 Katia Borschov <i>El Dorado COE</i> Calli Coleman <i>El Dorado COE</i>	The School Board Lens: Understanding the Governance Perspective Christopher Maricle <i>CSBA</i>	Technology Best Practices Ken Johnson <i>Vacaville USD</i>
Building Stronger Teams: Payroll & Human Resources Lisa Martin <i>Solano COE</i> Jordan Hunt <i>Solano COE</i>	ASB Compliance & School-Connected Organizations Kelly Burks <i>Vacaville USD</i>	Program, Finance, and Ops = Student Success Marko Mosunic <i>Visions in Education</i>
Driving Efficiency: Strategic Transportation Planning for the CBO Grayson Silva <i>El Dorado UHSD</i> Bob Whittenberg <i>El Dorado UHSD</i>	Green Ribbon Schools Award: A Roadmap to Sustainability and Savings George Garcia <i>CDE</i>	Evaluating What Matters: A Hands-On Contract Assessment Workshop Nataliya Branets <i>Natomas USD</i> Brad Minami <i>Elk Grove USD</i> Facilitated by <i>SchoolBuys</i>
How Technology Can Make Money for Your District Jim Wasielewski <i>Vacaville USD</i>	Cross-Department Strategies to Maximize Meal Form Collection Tracee Franks <i>Manteca USD</i> Lindsay Harris <i>Manteca USD</i>	Lessons Learned while Transitioning to Scratch Cooking Jamie Anderson <i>Banta USD</i>