

**CHIEF FISCAL OFFICERS MEETING  
AGENDA  
Wednesday, December 17, 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) December 22<sup>nd</sup> thru January 2<sup>nd</sup> – SCSOS Closed
  - b) January 15<sup>th</sup> – 2025-26 Winter Consolidated Application (CONAPP) Due
  - c) January 31<sup>st</sup> – Second Interim Cutoff
  - d) January 31<sup>st</sup> – 2024-25 Audits Public Meeting Review Deadline
  - e) January 31<sup>st</sup> – Federal Cash Management Reporting Deadline
  - f) Auditor Friday Closed Dates:
    - December 26<sup>th</sup>
    - January 9<sup>th</sup>
    - January 23<sup>rd</sup>
    - February 6<sup>th</sup>
- 4) Technology**
  - a) IT Department Update
    - Multi-Factor Authentication (MFA)
  - b) Escape Update
- 5) Human Resources**
  - a) Monthly Participation at CFO Meetings
- 6) Payroll**
  - a) Minimum Wage (pgs. 3-4)
  - b) OBBB Qualified Overtime Compensation (pgs. 5-10)
- 7) Accounts Payable**
  - a) 2025 Holiday Accounts Payable Calendar (pg. 11)
- 8) 2025-26 Average Daily Attendance (ADA) Deadlines (pg.13)**
- 9) 2025-26 Winter CONAPP Newsflash (pg. 15)**

**10) Frontline Analytics (pgs. 17-21)**

**11) ESSCO**

**12) Roundtable (pgs. 23-31)**

- a) **County Auditor Update**
- b) **2024-25 Cash Recs Update**
- c) **2024-25 Audit Extensions Update**
- d) **Business Department Resource Cloud**
- e) **Public Disclosure Reviews of Collective Bargaining Agreements**

**13) Articles (pgs. 33-37)**

- a) **SSC Fiscal Report... 2025-26 Attendance Reporting Manual Now Available**
- b) **SSC Fiscal Report... Ask SSC . . . Are Caps on School Board Member Compensation Increasing?**
- c) **SSC Fiscal Report... New Contract Bid Threshold Effective 2026**
- d) **SSC Fiscal Report... Critical Deadlines and Funding Opportunities— December 3, 2025**

**14) Workshops/Webinars**

- a) **SSC Webinars & Workshops**
- b) **CASBO Webinars & Workshops**

**15) Next Meeting**

- a) **Wednesday, February 18<sup>th</sup> – Board Room/Zoom**



# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Minimum Wage Increases Effective January 1, 2026

✉ **BY DANYEL CONOLLEY**

✉ **BY TEDDI WENTWORTH**

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posted December 4, 2025

California's minimum wage is projected to increase to \$16.90 per hour effective January 1, 2026. Per Labor Code, the minimum wage rate will be adjusted annually for inflation based on the national Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W). Because the CPI-W increased by 2.49%, for the period from July 1, 2024, to June 30, 2025, employees will be guaranteed the \$16.90 rate even if they work for small employers—those employers with 26 employees or less ([Labor Code Section 1182.12\(c\)\(3\)\(A-B\)](#))—and the ongoing increase in the future is caused by [Labor Code Section 1182.12\(c\)\(1\)](#).

Below is a table illustrating minimum wage on an hourly, weekly, monthly, and annual basis. Based on inflation, School Services of California Inc. staff project that the minimum wage will continue to increase by the maximum amount allowed by law through 2030.

| Minimum Wage | Effective Date:<br>> 25 Employees | Effective Date:<br>≤ 25 Employees | Exempt<br>Minimum<br>Salary<br>(Weekly) | Exempt<br>Minimum Salary<br>(Monthly) | Exempt<br>Minimum Salary<br>(Annually) |
|--------------|-----------------------------------|-----------------------------------|---|---------------------------------------|--|
| \$16.50/hour | January 1, 2025                   |                                   | \$1,320                                 | \$5,720                               | \$68,640                               |
| \$16.90/hour | January 1, 2026                   |                                   | \$1,352                                 | \$5,859                               | \$70,304                               |
| \$17.40/hour | January 1, 2027                   |                                   | \$1,392                                 | \$6,032                               | \$72,384                               |
| \$17.80/hour | January 1, 2028                   |                                   | \$1,424                                 | \$6,171                               | \$74,052                               |
| \$18.30/hour | January 1, 2029                   |                                   | \$1,464                                 | \$6,344                               | \$76,128                               |
| \$18.80/hour | January 1, 2030                   |                                   | \$1,504                                 | \$6,517                               | \$78,204                               |

The forthcoming increase in the minimum wage highlights important operational considerations to ensure that employers are maintaining their obligation to comply with state and federal laws. Local educational agency human resources departments should review current salary schedules now to identify and remove salary cells that may fall below the scheduled minimum increase in addition to preparing for future increases. This includes inactive salary schedule cells that are no longer in use. Salary schedules are the employer's communication about employee compensation, and maintaining inactive salaries, or compensation information that is no longer in legal compliance with state law is not recommended. It is important to also note that changes in salary schedules may have bargaining implications and communicating with labor partners about modifications to salary cells by removing them or covering a wage that is no longer legally compliant is recommended practice. Keep in mind that increases in the minimum wage also impact the threshold for exemption from the overtime rules of the [Fair Labor Standards Act \(FLSA\)](#). Exempt workers in California must be paid a salary that is at least twice the state's minimum wage as well as meeting the duties test under the FLSA. Information on overtime exemptions in California can be found on the [Department of Industrial Relations](#) website.

Remember that the minimum wage, and any local ordinance, is an obligation of the employer and cannot be waived by any agreement, including collective bargaining agreements. So, even if you find yourselves in the middle of negotiations regarding salary, as employers, you are still obligated to comply with the minimum wage rate for the effective year.

# OBBB Qualified Overtime Compensation

BASC – December 5, 2025

# What is Qualified Overtime Compensation?

- The [OBBA](#) introduced a **federal income tax deduction** for Qualified Overtime Compensation (QOC) **as defined under FLSA** through 2028.
  - [FLSA](#) requires overtime payments for anything over 40 hours per week at 1.5 times their regular hourly rate.
  - FLSA overtime differs from the overtime provisions of the State of California and some collective bargaining agreements. (e.g. over 8 hours per day, 7 consecutive days, double time, etc.)
- The deduction applies only to the “premium” portion of overtime— the extra half-time amount above the regular hourly wage, not the full overtime wages.
  - Example – If an employee works 1 hour of overtime, they are paid the equivalent of 1.5 hours total (time-and-a-half). Only the .5 portion (the half-time “premium”) is considered QOC and may be eligible for the federal tax deduction.
- The tax deduction is retroactive to January 1, 2025, therefore qualified overtime paid earlier in the year may qualify.
- Employers are expected to report the amount of QOC beginning in 2026.

# QOC Employee Eligibility

- FLSA identifies who is eligible for qualified overtime compensation:
  - [Overtime Pay Requirements](#)
  - [Exemption Definitions](#)
- Employers are encouraged to begin determining who is eligible for QOC tracking and reporting.

# QOC Employer Reporting Requirements

- Employers are required to report the amount of QOC beginning with 2026 W-2s (January 2027) through 2028 (January 2029).
  - The 2026 draft W-2 has been modified to include code TT in box 12 specifically for this information.
  - The OBBS allows for QOC tax deductions in 2025 but **does not require employers to report for 2025.**
- QOC does not change payroll processing or taxation procedures for employers. Rather, it's a dollar amount reported to eligible employees for a portion of their overtime earnings.



# QOC Considerations

- Employers may consider communicating with employees about eligibility under FLSA and differences in FLSA overtime requirements vs California and/or collective bargaining agreements.
  - Example: using paystubs to capture qualified overtime amounts may not be accurate.
- RCOE will continue to offer 2025 reporting for those LEAs that choose to do so, utilizing Box 14 and labeling it as “QOC”. We’re also defining QOC in the box 14 instructions of the W-2.
- LEAs should keep in mind other payment and reporting requirements related to overtime, such as:
  - CalPERS
    - For non-members, all overtime is counted towards CalPERS eligibility
    - For members, the straight-time portion counts towards their service credit, up to one full year.
  - California or collective bargaining agreement overtime provisions.
- These additional requirements make it difficult to track only the QOC portion of overtime pay. Therefore, each COE or LEA will need to determine the best method of calculating these amounts.

# Resources

- IRS [Notice 2025-69](#)
  - Issued November 21, 2025, this guidance clarifies who is eligible and provides 2025 reporting relief to employers.
    - Employers may choose to report for 2025.
    - RCOE is offering box 14 for our LEAs that choose to report for 2025.
- Department of Labor
  - [Overtime Pay Requirements](#)
  - [Exemption Definitions](#)

**ACCOUNTS PAYABLE 2025-2026  
CHECK RUN HOLIDAY CALENDAR**

|  |   |
|--|---|
|  | HOLIDAY/No check run                        |
|  | Only AP Check Pick Up                       |
|  | Only batches due to External by 10:00 AM    |
|  | Both AP Check Pick Up and Batch Release Day |

**Batches are due Tuesday & Friday**  
**Check pick-up is Tuesday & Thursday**

| NOVEMBER |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | Th | Fr | S  |
|          |    |    |    |    |    | 1  |
| 2        | 3  | 4  | 5  | 6  | 7  | 8  |
| 9        | 10 | 11 | 12 | 13 | 14 | 15 |
| 16       | 17 | 18 | 19 | 20 | 21 | 22 |
| 23       | 24 | 25 | 26 | 27 | 28 | 29 |
| 30       |    |    |    |    |    |    |

Tuesday November 11 is a holiday, there will be no check run. Check pick up will be Wednesday November 12  
The last run before Thanksgiving break will be November 25 for December 2 check pick-up.

| DECEMBER |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | Th | Fr | S  |
|          | 1  | 2  | 3  | 4  | 5  | 6  |
| 7        | 8  | 9  | 10 | 11 | 12 | 13 |
| 14       | 15 | 16 | 17 | 18 | 19 | 20 |
| 21       | 22 | 23 | 24 | 25 | 26 | 27 |
| 28       | 29 | 30 | 31 |    |    |    |

The last run before winter break will be December 16 for December 18 check pick-up.

| JANUARY |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|
| S       | M  | T  | W  | Th | Fr | S  |
|         |    |    |    | 1  | 2  | 3  |
| 4       | 5  | 6  | 7  | 8  | 9  | 10 |
| 11      | 12 | 13 | 14 | 15 | 16 | 17 |
| 18      | 19 | 20 | 21 | 22 | 23 | 24 |
| 25      | 26 | 27 | 28 | 29 | 30 | 31 |

The first run back after winter break will be January 6 for January 8 check pick-up.

| FEBRUARY |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | Th | Fr | S  |
| 1        | 2  | 3  | 4  | 5  | 6  | 7  |
| 8        | 9  | 10 | 11 | 12 | 13 | 14 |
| 15       | 16 | 17 | 18 | 19 | 20 | 21 |
| 22       | 23 | 24 | 25 | 26 | 27 | 28 |

There is no check run on February 20 due to a holiday.





## ADA DEADLINES for 25/26

CDE has released their deadlines for ADA Submissions for the 25/26 school year. Each period must be reported through the last full school month ending on or before the period end date listed above. Below are the deadline dates for all electronic files and signed certification pages to be sent to the county office, attention Erik Garcia. This deadline is approximately 7 days prior to the deadline for CDE, which will allow enough time for any errors or corrections to be completed.

### DUE DATES TO COUNTY OFFICE

**P-1 -January 8, 2026**

**P-2 - April 24, 2026**

**P-3/Annual- June 30, 2026**

### REMINDER

**P-1 Reporting Period:** July 1 to December 31

**P-2 Reporting Period:** July 1 to April 15

**P-3/Annual Reporting Period:** July 1 to June 30

*\*\*Include the last month that ends before or on the last day of the reporting period.*

If you have any questions or concerns, please contact Erik Garcia at (530) 822-2928 at your convenience.

Thank you,

**Erik Garcia**

Account Specialist I-Internal Business

530-822-2928

erikg@sutter.k12.ca.us





## Consolidated Application and Reporting System

To: Consolidated Application Subscription List, CARS LEA User Administrators and Authorized Representatives, and Superintendents and Charter Administrators

From: Consolidated Application and Reporting System Support Staff

Date: December 4, 2025

Subject: Consolidated Application and Reporting System Update FLASH #82

### **2025–26 Winter Release**

The 2025–26 Consolidated Application and Reporting System (CARS) Winter Release is open today, Thursday, December 4, 2025. The initial submission deadline is 11:59pm on Thursday, January 15, 2026. Following the January 15, 2026 deadline, California Department of Education (CDE) program staff will review the data submitted by local educational agencies (LEAs) and, if necessary, allow LEAs to make any corrections. The forms will close at 11:59pm on Sunday, February 15, 2026 after which they will not be reopened.

A complete list of the forms included in the Winter Release can be found on the CDE CARS Data Collection Forms Calendar web page located at <https://www.cde.ca.gov/fg/aa/co/carscalendar.asp>.

If you have difficulty logging into, need other technical assistance with, or have questions about CARS, you may contact our office by email at [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov) or by telephone at 916-319-0297. Please do not respond to this message.

### **Additional Information**

Additional resources, including links to CARS, the Centralized Authentication System, a User Guide, and a Navigating CARS webinar, are available on the CDE CARS web page located at <https://www.cde.ca.gov/fg/aa/co/cars.asp>.

Anyone may send a blank email to [join-consolidated-application@mlist.cde.ca.gov](mailto:join-consolidated-application@mlist.cde.ca.gov) to be added to the Consolidated Application (ConApp) email listserv. Listserv members receive many, but not necessarily all, messages sent from our office.

Sincerely,

ConApp/CARS Support Desk

[ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov)

916-319-0297





Expenses - Budget

Open

Run

Auto

Save

Save As

Erase

Filters

Totals

Compare

Export

Add To Dashboard

Options

Publish

View: Pivot Table

Data

Style

Columns

Period

Amount

Amount % of Change

Rows

Resource Level 3

Object Level 3

| Resource Level | Object Lev... | Adopted   |                    |           | Change   |
|----------------|---------------|-----------|--------------------|-----------|----------|
|                |               | Amount    | Amount % of Change | Amount    |          |
| 0000 UNRE...   | 1100-1199 ... | \$370,337 | 0.00%              | \$362,216 | -2.19%   |
|                | 1200-1299 ... | \$52,927  | 0.00%              | \$0       | -100.00% |
|                | 1300-1399 ... | \$167,329 | 0.00%              | \$153,623 | -8.19%   |
|                | 2300-2399 ... | \$30,677  | 0.00%              | \$30,666  | -0.04%   |
|                | 2400-2499 ... | \$80,118  | 0.00%              | \$52,076  | -35.00%  |
|                | 3100-3199 ... | \$117,493 | 0.00%              | \$101,930 | -13.25%  |
|                | 3200-3299 ... | \$29,705  | 0.00%              | \$22,184  | -25.32%  |
|                | 3300-3399 ... | \$17,398  | 0.00%              | \$16,447  | -5.47%   |
|                | 3400-3499 ... | \$98,278  | 0.00%              | \$105,111 | 6.95%    |
|                | 3500-3599 ... | \$366     | 0.00%              | \$314     | -14.21%  |
|                | 3600-3699 ... | \$7,336   | 0.00%              | \$6,297   | -14.16%  |
|                | 4100-4199 ... | \$0       | 0.00%              | \$0       | 0.00%    |
|                | 4300-4399 ... | \$10,739  | 0.00%              | \$16,147  | 50.36%   |
|                | 4400-4499 ... | \$307     | 0.00%              | \$1,609   | 424.10%  |
|                | 5200-5299 ... | \$9,000   | 0.00%              | \$9,000   | 0.00%    |
|                | 5300-5399 ... | \$272     | 0.00%              | \$1,052   | 286.76%  |
|                | 5400-5499 ... | \$40,000  | 0.00%              | \$40,000  | 0.00%    |
|                | 5500-5599 ... | \$49,235  | 0.00%              | \$49,235  | 0.00%    |

Build Result Views

Dashboards

Excel Reports

Guided Analysis

PowerPoint

Close Menu

Assumption Upload Exporter

CA - Cashflow Report

CA - ESSA/SLFS Report

CA - General Fund Monthly Report

CA - Monthly Financial Report by Fund

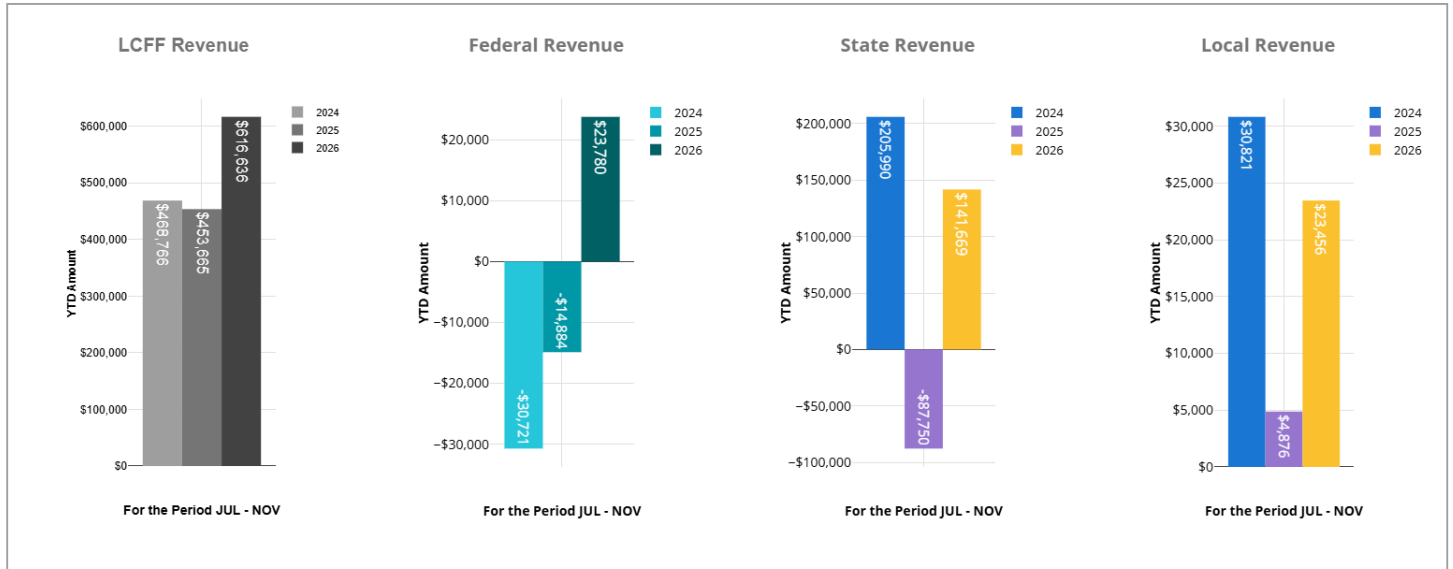


# Aerostem Academy

## Year to Date Revenue Overview - General Fund

### November 2025

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| LCFF Revenue     | Federal Revenue  | State Revenue    | State Revenue    |
| <b>\$616,636</b> | <b>\$23,780</b>  | <b>\$141,669</b> | <b>\$23,456</b>  |
| 36.18% of Budget | 14.39% of Budget | 23.70% of Budget | 26.52% of Budget |



|  | FY 2024<br>YTD Amount | FY 2025<br>YTD Amount | FY 2026<br>YTD Amount | FY 2026<br>Annual Budget | FY 2026<br>% YTD Budget |
|--|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>LCFF REVENUE</b>                    |                       |                       |                       |                          |                         |
| 8000-8019 Principal Apportionment      | \$366,516             | \$360,303             | \$503,157             | \$1,406,413              | 35.78%                  |
| 8020-8079 Property Taxes               | \$0                   | \$0                   | \$0                   | \$0                      | \$0                     |
| 8080-8099 Miscellaneous Funds          | \$102,250             | \$93,362              | \$113,479             | \$298,040                | 38.08%                  |
| <b>TOTAL - LCFF REVENUE</b>            | <b>\$468,766</b>      | <b>\$453,665</b>      | <b>\$616,636</b>      | <b>\$1,704,453</b>       | <b>36.18%</b>           |
| <b>OTHER REVENUE SOURCES</b>           |                       |                       |                       |                          |                         |
| 8100-8299 Federal Revenue              | \$-30,721             | \$-14,884             | \$23,780              | \$165,300                | 14.39%                  |
| 8300-8599 Other State Revenue          | \$205,990             | \$-87,750             | \$141,669             | \$597,719                | 23.70%                  |
| 8600-8799 Other Local Revenue          | \$30,821              | \$4,876               | \$23,456              | \$88,444                 | 26.52%                  |
| <b>TOTAL - OTHER REVENUE SOURCES</b>   | <b>\$206,090</b>      | <b>\$-97,758</b>      | <b>\$188,905</b>      | <b>\$851,463</b>         | <b>22.19%</b>           |
| <b>OTHER FINANCING SOURCES</b>         |                       |                       |                       |                          |                         |
| 8900-8929 Interfund Transfers In       | \$0                   | \$0                   | \$0                   | \$0                      | \$0                     |
| 8930-8979 All Other Financing Sources  | \$0                   | \$0                   | \$0                   | \$0                      | 0.00%                   |
| <b>TOTAL - OTHER FINANCING SOURCES</b> | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>               | <b>0.00%</b>            |
| <b>TOTAL REVENUE</b>                   | <b>\$674,856</b>      | <b>\$355,907</b>      | <b>\$805,541</b>      | <b>\$2,555,916</b>       | <b>31.52%</b>           |

### Revenue Insight:

General Fund YTD revenues totaled \$805,541 through November 2025, which is \$449,635 or 55.8% more than the amount received last year for this period. The YTD difference is driven by an increase in 8300-8599 Other State Revenue of \$229,419, an increase in 8010-8099 LCFF Sources of \$162,971, and an increase in 8100-8299 Federal Revenue of \$38,664.



**\$2,873,736**  
FY2026 Budgeted Revenues

**\$2,694,088**  
FY2026 Budgeted Expenses

**\$782,540**  
Fund Balance as of 7/1/2025

**\$1,816,440**  
Revenues from LCFF Sources

**\$851,965**  
Revenues from Other State and Local Sources

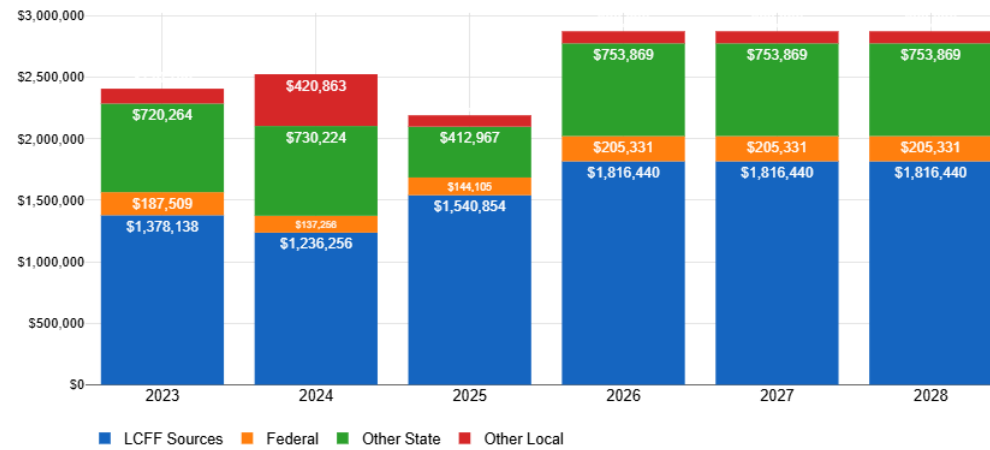
**\$1,567,728**  
Expenses for Salaries & Benefits

**\$969,540**  
Expenses for Support Services

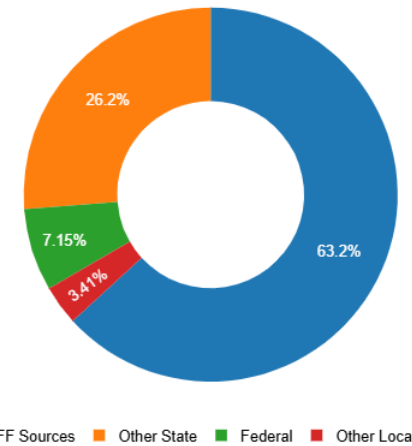
**\$1,254,693**  
Expenses for Instruction

## General Fund Combined

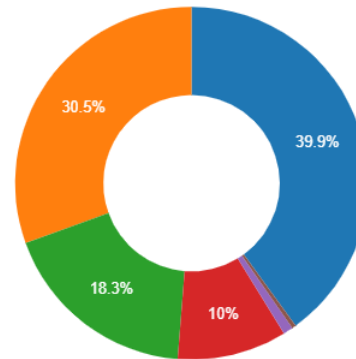
Projected Revenues by Source



Current Budget Revenues by Source

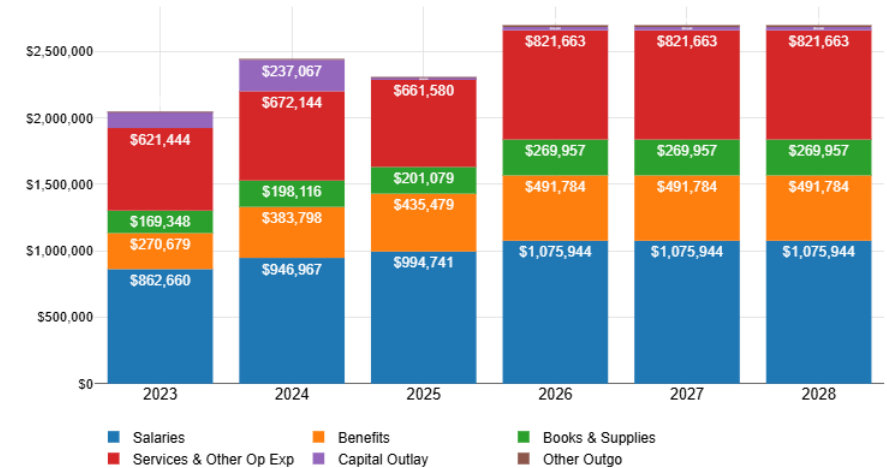


Current Budget Expenses by Object

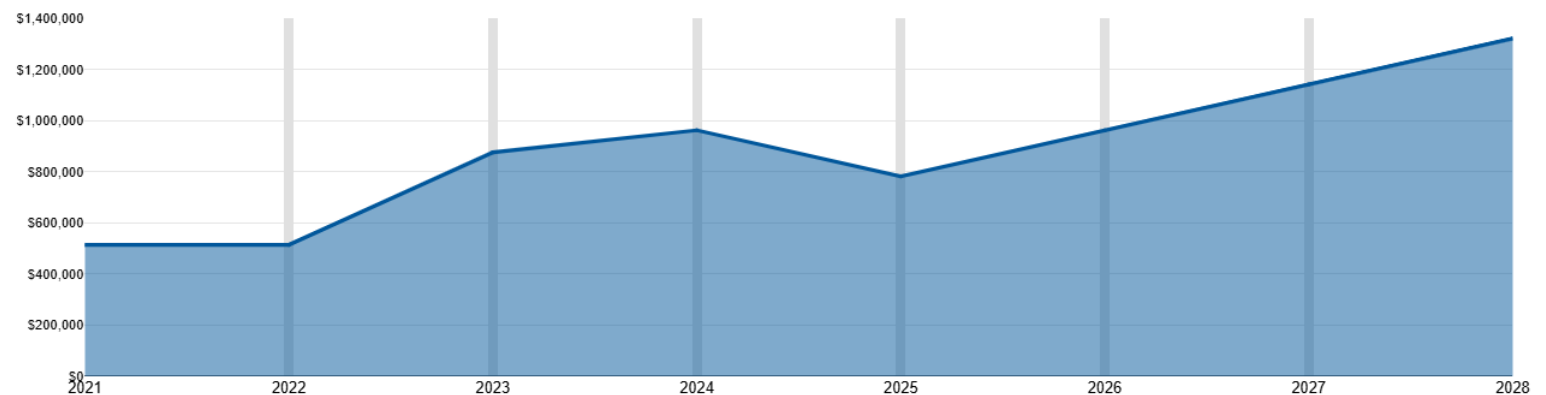


Salaries  
Benefits  
Capital Outlay  
Services & Other Op Exp  
Books & Supplies  
Other Outgo

Projected Expenses by Object



Projected Year-End General Fund Balances







# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## 2025-26 Attendance Reporting Manual Now Available

✉ **BY WENDI MCCASKILL, EDD**

✉ **BY MATT PHILLIPS, CPA**

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posted December 9, 2025

The California Department of Education (CDE) has published the 2025-26 Principal Apportionment Data Collection User Manual (Manual). The Manual provides detailed instructions to help local educational agencies (LEAs) complete the required attendance reporting periods.

The Manual has been updated to include information on reporting attendance generated through the Attendance Recovery Program (Program), which is new in the 2025-26 fiscal year. The Program is available to school districts, charter schools, and county offices of education, but the data will be reported in different fields based on the LEA type.

- School Districts—Section A and Line B-8
- County Offices of Education—Section A and Section B
- Charter Schools—Lines B-1 and E-7
- All Charter Districts—Lines B-1, E-1, and J-4

In each instance, the attendance must be reported in two places. The former drives the funding, while the latter is for informational purposes, similar to independent study, so it is important that LEAs include the attendance in all required fields. A copy of the Manual can be found on the CDE website [here](#), and the requirements for the Program can be found on the CDE website [here](#).

It is important to remember that, in addition to reporting through the Principal Apportionment Data Collection, LEAs will be reporting Program attendance through the California Longitudinal Pupil Achievement Data System (CALPADS) as well. The CALPADS Update Flash that describes that process and timing is available [here](#).



## FISCAL REPORT

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PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Ask SSC . . . Are Caps on School Board Member Compensation Increasing?



**BY MEGAN BAIER**

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posted December 11, 2025

**Q:** Are the limits on the amount of compensation a school board member can receive increasing?

**A:** Yes, Assembly Bill (AB) 1390 (Solache, Statutes of 2025) increases the compensation limits that are set in statute for school district and county boards of education members by fivefold. AB 1390 was signed by Governor Gavin Newsom on October 11, 2025, and will take effect on January 1, 2026.

Governing boards will continue to have discretion over whether to increase board member compensation and to what level. Any proposed change must be approved by the governing board in a public meeting. School boards still retain the authority to increase board member compensation by 5% annually beyond the limitations set in statute.

See the full text of AB 1390 [here](#).





# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## New Contract Bid Threshold Effective 2026

✉ BY BRIANNA GARCÍA

✉ BY TEDDI WENTWORTH

Copyright 2025 School Services of California, Inc.

posted December 12, 2025

In accordance with requirements of the Public Contract Code Section (PCC §) [20111](#), the State Superintendent of Public Instruction adjusted the bid threshold. The bid threshold is increased by 3.772% to \$119,100, effective January 1, 2026. This higher bid threshold applies to (1) the purchase of equipment, materials, or supplies to be furnished, sold, or leased to the school district; (2) services, except construction services; and (3) repairs, including maintenance as defined in PCC § [20115](#), that are not public projects as defined in PCC § [22002\(c\)](#). The \$15,000 threshold that applies to public projects under PCC § [22002\(c\)](#) is not adjusted for inflation.

| Calendar Year | Bid Threshold | Percentage Change in Implicit Price Deflator |
|---------------|---------------|--|
| 2024          | \$114,500     | 4.790%                                       |
| 2025          | \$114,800     | 0.259%                                       |
| 2026          | \$119,100     | 3.772%                                       |

Pursuant to PCC § [20111\(e\)](#), the bid threshold is adjusted to reflect the percentage change in the annual average value of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States. However, this was not always the case as the bid limit was originally set at a fixed amount and only later indexed to inflation.

Keep in mind that the bid limit applies to the total, original (fixed) contract amount, though PCC § [20118.4](#) allows for subsequent change orders not to exceed a maximum of 10% of the original contract amount. Bids cannot be split—whether across fiscal years or into smaller projects, for example—in order to fall under the bid limit.

A copy of the California Department of Education's correspondence is posted to its website and can be found by clicking [here](#).



# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Critical Deadlines and Funding Opportunities—December 3, 2025

✉ **BY WENDI MCCASKILL, EDD**

✉ **BY TEDDI WENTWORTH**

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posted December 3, 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"><li>Fall 1 Certification Deadline<ul style="list-style-type: none"><li>All records submitted as part of the Fall 1 reporting period in the California Longitudinal Pupil Achievement Data System must be certified</li></ul></li></ul>   | 12/12/25 |
| <ul style="list-style-type: none"><li>First Interim Report (for period ending October 31)<sup>1</sup><ul style="list-style-type: none"><li>District First Interim due to county office of education (COE) (COE sends to SSPI and State Controller if qualified or negative) (Education Code [EC §] 42131[a][1] and [2])</li><li>COE First Interim due to SSPI (also to State Controller if qualified or negative) (EC § 1240[I][1][A] and [B])</li></ul></li></ul> | 12/15/25 |
| <ul style="list-style-type: none"><li>Charter School First Interim Report (for period ending October 31)<ul style="list-style-type: none"><li>Charter school First Interim due to COE and chartering authority (EC § 47604.33[a][3])</li></ul></li></ul>   | 12/15/25 |

|   |          |
|---|----------|
| <ul style="list-style-type: none"> <li>• <b>Audit</b> <ul style="list-style-type: none"> <li>◦ District prior-year audit to COE, SSPI, and State Controller (EC § 41020 [h])</li> <li>◦ COE prior-year audit due to SSPI and State Controller (EC § 41020 [h])</li> <li>◦ Charter school prior-year audit due to chartering authority, COE, SSPI, and State Controller (EC § 47605[m], 41020[h])</li> </ul> </li> </ul> | 12/15/25 |
| <ul style="list-style-type: none"> <li>• <b>First Interim Status Report<sup>1</sup></b> <ul style="list-style-type: none"> <li>◦ COE must notify SSPI and SCO of district First Interim certifications (EC § 42131[c])</li> </ul> </li> </ul>   | 1/14/26  |
| <ul style="list-style-type: none"> <li>• <b>District Qualified/Negative Interims<sup>1</sup></b> <ul style="list-style-type: none"> <li>◦ COE must report to SSPI and SCO on district qualified or negative First Interims (EC § 42131[a][2])</li> </ul> </li> </ul>  | 1/14/26  |
| <ul style="list-style-type: none"> <li>• <b>Federal Cash Management Data Collection</b> <ul style="list-style-type: none"> <li>◦ Cash balance to be reported regardless of the fiscal year (FY) from which the funds originated</li> <li>◦ Reporting Period 3 Start Date: January 10</li> </ul> </li> </ul>   | 1/31/26  |

<sup>1</sup>Date calculated as prescribed by law

| Plan/Report—Deadlines                        |   |  |
|--|---|--|
| Plan   | Link to Plan Template/More Information  | Deadline   |
| Expanded Learning Opportunities Program Plan | <a href="https://www.cde.ca.gov/ls/ex/elopinfolan.asp#programplan">https://www.cde.ca.gov/ls/ex/elopinfolan.asp#programplan</a> | <p>Program Plan: N/A</p> <p>Expenditure Report</p> <p>FY 2024-25 Funding:<br/>By 9/30/26—Report final expenditures to CDE<sup>1</sup></p> <p><u>FY 2025-26 Funding:</u><br/><u>By 9/30/27—Report final expenditures to CDE</u></p> |
| ESSER <sup>2</sup> III Quarterly and Annual  | <a href="https://www.cde.ca.gov/fg/cr/anreporthelp.asp">https://www.cde.ca.gov/fg/cr/anreporthelp.asp</a>                       | <p>Various—</p> <p><a href="https://www.cde.ca.gov/fg/cr/reporting.asp">https://www.cde.ca.gov/fg/cr/reporting.asp</a></p>   |

|  |   |   |
|--|---|---|
| Homeless Children and Youth II Fund                                | <a href="https://www.cde.ca.gov/sp/hs/arphcyassurances.asp">https://www.cde.ca.gov/sp/hs/arphcyassurances.asp</a>                                       | Various—<br><a href="https://www.cde.ca.gov/fg/cr/reports.asp">https://www.cde.ca.gov/fg/cr/reports.asp</a>   |
| Arts, Music, and Instructional Materials Discretionary Block Grant | <a href="#"><u>Assembly Bill 181</u></a><br><a href="#"><u>Section 134</u></a>  | Discuss and approve a plan for expenditure; no specified deadline   |
| Home-to-School Transportation                                      | <a href="#"><u>EC § 39800.1</u></a>   | Develop and adopt a plan on or before 4/1/23, and update annually thereafter  |
| Literacy Coaches and Reading Specialist Grant Program              | <a href="#"><u>Senate Bill 114</u></a><br><a href="#"><u>Section 104</u></a><br><a href="#"><u>Section 115</u></a><br><a href="#"><u>EC § 53009</u></a> | <p>FY 2022-23 Funding:</p> <p>CDE-required annual report due by 9/30 each year through 9/30/26</p> <p>By 6/30/27—Report final expenditures to CDE</p> <p>FY 2023-24 Funding:</p> <p>CDE-required annual report due by 9/30 each year, beginning with 9/30/24, through 9/30/27</p> <p>By 6/30/28—Report final expenditures to CDE</p> <p>FY 2025-26 Funding:</p> <p>By 6/30/27—Report interim expenditures to CDE</p> <p>By 6/30/29—Report final expenditures to CDE</p> |

|  |  |  |
|--|--|--|
| Proposition 28: Arts and Music in Schools Funding Guarantee and Accountability Act | <a href="https://www.cde.ca.gov/eo/in/prop28artsandmusiccedfunding.asp">https://www.cde.ca.gov/eo/in/prop28artsandmusiccedfunding.asp</a><br><a href="https://www.cde.ca.gov/eo/in/documents/prop28ayearataglance.pdf">https://www.cde.ca.gov/eo/in/documents/prop28ayearataglance.pdf</a> | Annual reporting for 2024-25 closes on the Arts and Music in Schools Portal on 9/30/26 |
| Kitchen Infrastructure and Training  | <a href="#"><u>Assembly Bill 121</u></a><br><a href="#"><u>Section 64</u></a>  | By 6/30/26—Report use of funds to CDE  |
| Student Support and Professional Development Discretionary Block Grant             | <a href="#"><u>Assembly Bill 121</u></a><br><a href="#"><u>Section 81</u></a>  | By 9/30/29—Report final expenditures to CDE  |

<sup>1</sup>California Department of Education

<sup>2</sup>Elementary and Secondary School Emergency Relief

| Funding Opportunities<br>(For program website, click program name)   |                   |          |
|--|-------------------|----------|
| Description  | Amount            | Deadline |
| <a href="#"><u>After School Education and Safety</u></a>   | Various           | 12/3/25  |
| <a href="#"><u>2025-26 Public Charter Schools Grant Program Start-Up Subgrant—Planning, Implementation, Replication, and Expansion</u></a> | Various           | 12/5/25  |
| <a href="#"><u>Tobacco-Use Prevention Education Program Proposition 56 Expenditure Report</u></a>  | Various           | 12/31/25 |
| <a href="#"><u>Statewide Adult Education Professional Development Project (Contract)</u></a>   | Up to \$4,400,000 | 1/7/26   |
| <a href="#"><u>Geo-Regional Experts for Multilingual Students</u></a>  | Various           | 1/14/26  |
| <a href="#"><u>California Career Technical Education Incentive Grant</u></a>   | Various           | 1/23/26  |
| <a href="#"><u>2025 Kitchen Infrastructure and Training and Retention and Recruitment Grant</u></a>  | Various           | 1/30/26  |







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## Workshop Spotlight - December 5, 2025

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### UPCOMING WORKSHOPS

| Workshop   | Date(s) and Locations |   |
|--|-----------------------|---|
| <a href="#">LCAP—From Accountability to Compliance</a> | Dec. 9, 2025          | Webinar   |
| <a href="#">Governor's Budget Workshop</a>             | Jan. 20, 2026         | SAFE Credit Union Convention Center, Sacramento |
|  | Jan. 22, 2026         | Hyatt Regency Orange County—A.M. Session - FULL |
|  | Jan. 22, 2026         | Hyatt Regency Orange County—P.M. Session        |

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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|   |  |   |  |  |  |
|---|--|---|--|--|--|
|  <p><b>Workshop</b></p> <p>Advanced Budgeting - 12/18/2025 - Virtual</p> <p>18 December 2025</p>   |  <p><b>Workshop</b></p> <p>Budget Basics &amp; Beyond - 12/19/2025 - Virtual</p> <p>19 December 2025</p>                          |  <p><b>Roundtable</b></p> <p>Small Districts Professional Roundtable   1-06-2026</p> <p>6 January 2026</p>                                 |  <p><b>Roundtable</b></p> <p>Special Education Professional Roundtable   01-07-2026</p> <p>7 January 2026</p> |  <p><b>Roundtable</b></p> <p>Women in Leadership Professional Roundtable   1-09-2026</p> <p>9 January 2026</p>  |  <p><b>Micro-Certificate</b></p> <p>School Business Communications 101 Micro-Certificate   January 13 - February 17</p> <p>13 January 2026 - 17 February 2026</p> |
|  <p><b>Certificate</b></p> <p>School Business Finance Certificate Program   January 13 - February 17</p> <p>13 January 2026 - 17 February 2026</p> |  <p><b>Workshop</b></p> <p>Budgeting Basics 101 - 1/15/2026 - Virtual</p> <p>15 January 2026</p>                                  |  <p><b>Section Event</b></p> <p>Southern Section 2026 TopGolf Mixer (El Segundo)</p> <p>15 January 2026</p>                                |  <p><b>Roundtable</b></p> <p>CBO Professional Roundtable   1-16-2026</p> <p>16 January 2026</p>               |  <p><b>Roundtable</b></p> <p>Finance Professional Roundtable   1-22-2026</p> <p>22 January 2026</p>             |  <p><b>Workshop</b></p> <p>Accounts Payable Essentials - 1/27/2026 - Orange CDE</p> <p>27 January 2026</p>  |
|  <p><b>Roundtable</b></p> <p>Human Resources Professional Roundtable   1-28-2026</p> <p>28 January 2026</p>                                      |  <p><b>Workshop</b></p> <p>Procurement Strategies: Bids, RFPs &amp; Compliance - 1/28/2026 - Virtual</p> <p>28 January 2026</p> |  <p><b>Workshop</b></p> <p>Legal Aspects &amp; Hands-On Accounting for Student Body Organizations - 1/29/2026</p> <p>29 January 2026</p> |  <p><b>CASBO Women in Leadership Conference 2026</b></p> <p>3 - 4 February 2026</p>                         |  <p><b>Workshop</b></p> <p>Advanced Principles of School Law - 2/03/2026 - Virtual</p> <p>3 February 2026</p> |  <p><b>Micro-Certificate</b></p> <p>Executive Assistant Micro-Certificate   February 3 - March 17</p> <p>3 February 2026 - 17 March 2026</p>                    |
|  <p><b>Micro-Certificate</b></p> <p>Performance Management Micro-Certificate   February 3 - March 17</p> <p>3 February 2026 - 17 March 2026</p>  |  <p><b>Roundtable</b></p> <p>Small Districts Professional Roundtable   2-03-2026</p> <p>3 February 2026</p>                     |  <p><b>Roundtable</b></p> <p>Special Education Professional Roundtable   2-04-2026</p> <p>4 February 2026</p>                            |  <p><b>Section Event</b></p> <p>Southern Section 2026 TopGolf Mixer (Montebello)</p> <p>5 February 2026</p> |  <p><b>Roundtable</b></p> <p>CBO Professional Roundtable   2-06-2026</p> <p>6 February 2026</p>               |  <p><b>Workshop</b></p> <p>CalSTRS/CalPERS: Retirement Concepts - 2/10/2026 - Virtual</p> <p>10 February 2026</p>   |



### Roundtable

Executive Assistant Professional Roundtable | 2-10-2026

10 February 2026



2025-26 Payroll Essentials - 2/11-2/13 - Virtual

11 - 13 February 2026



### Section Event

Shasta Cascade 2026 Celebration Event

11 February 2026



### Roundtable

Transportation Professional Roundtable | 2-11-2026

11 February 2026



### Workshop

Leaves of Absences - 2/12/2026 - Virtual

12 February 2026



### Section Event

San Diego/Imperial Section 2025 Spring Education Event

12 February 2026



### Roundtable

Women in Leadership Professional Roundtable | 2-13-2026

13 February 2026



### Roundtable

Finance Professional Roundtable | 2-19-2026

19 February 2026



### Roundtable

CBO Professional Roundtable | 2-20-2026

20 February 2026



### Roundtable

Accounts Payable Professional Roundtable | 2-24-2026

24 February 2026



### Workshop

Public Works 101: Bid to Build - 2/24/2026 - Virtual

24 February 2026



### Roundtable

Human Resources Professional Roundtable | 2-25-2026

25 February 2026



### Roundtable

AI in School Business Professional Roundtable | 2-27-2026

27 February 2026



### Workshop

Contracting with Confidence - 03/03/2026 - Virtual

3 March 2026



### Roundtable

Small Districts Professional Roundtable | 3-03-2026

3 March 2026



### Roundtable

Special Education Professional Roundtable | 3-04-2026

4 March 2026



### Workshop

Procurement Strategies: Bids, RFPs & Compliance - 3/5/2026 - Virtual

5 March 2026



### Roundtable

CBO Professional Roundtable | 3-06-2026

6 March 2026



2025-26 Payroll Essentials- 3/10-3/12 - Santa Clara COE

10 - 12 March 2026



### Workshop

Advanced Budgeting - 3/12/2026 - Virtual

12 March 2026



### Roundtable

Women in Leadership Professional Roundtable | 3-13-2026

13 March 2026



### Workshop

Budgeting Basics 101 - 3/18/2026 - Virtual

18 March 2026



### Roundtable

Finance Professional Roundtable | 3-19-2026

19 March 2026



### Roundtable

CBO Professional Roundtable | 3-20-2026

20 March 2026



**Payroll Concepts  
- 3/24/2026 -  
Virtual**  
24 March 2026



**Human  
Resources  
Professional  
Roundtable | 3-  
25-2026**  
25 March 2026



**Purchasing  
Professional  
Roundtable | 3-  
26-2026**  
26 March 2026



**2026 Annual  
Conference Golf  
Tournament**  
30 March 2026



**CASBO 2026  
Annual  
Conference &  
California School  
Business Expo**  
31 March 2026 - 2  
April 2026