

CHIEF FISCAL OFFICERS MEETING
AGENDA
Wednesday, April 15, 2026
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) **April 15th – Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries due to SCSOS to avoid Fund Balance Designations**
 - b) **April 30th – Federal Cash Management Data Collection (CDMC) Reporting Period 4 Deadline**
 - c) **May 1st – Prop 28 Arts and Music in Schools (AMS) Portal Opens for Annual Report Submissions through September 30, 2026**
 - d) **May 1st – LEAs 2025-26 Independent Auditor Listing Due to State Controller's Office (SCO) and California Department of Education (CDE)**
 - e) **May 15th – 2024-25 Audit Corrective Action/Audit Status Reporting Due to SCO and CDE**
 - f) **Auditor Friday Closed Dates:**
 - **April 17th**
 - **May 1st**
 - **May 17th**

- 4) **Technology**
 - a) **IT Department Update**
 - b) **Frontline ERP Update**

- 5) **Human Resources**
 - a) **Credentialing Update**
 - **Substitute Teachers: Reminders & Protocols (pgs. 3-10)**

- 6) **Accounts Payable**

- 7) **Payroll**
 - a) **AB1997 – CalSTRS (pgs. 11-60)**
 - b) **Vacation Pay – CalPERS**
 - c) **One Big Beautiful Bill (OBB) & Payroll Best Practices (pgs. 61-83)**

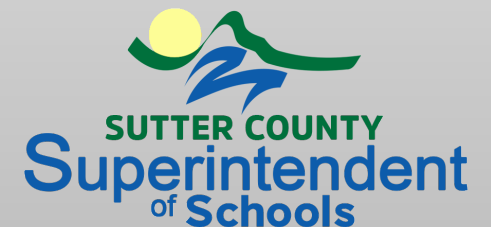
- 6) **ESSCO**
- 7) **Roundtable**
 - a) **County Auditor Update**
 - **Workday Access**
- 8) **Articles (pgs. 85-98)**
 - a) **SSC Fiscal Report... Top Legislative Issues—April 10, 2026**
 - b) **SSC Fiscal Report... Trailer Bill Proposes Changes to Independent Study**
 - c) **SSC Fiscal Report... By the Way . . . Attendance Make-Up—Updated Independent Study FAQs**
 - d) **SSC Fiscal Report... Form CEA Noncompliance Rates**
 - e) **SSC Fiscal Report... Critical Deadlines and Funding Opportunities— April 8, 2026**
- 9) **Workshops/Webinars (pgs. 99-103)**
 - a) **SSC Webinars & Workshops**
 - b) **CASBO Webinars & Workshops**
- 10) **Next Meeting**
 - a) **May 20th – Board Room/Zoom**

Substitute Teachers: Reminders & Protocols

April 15, 2026

CFO Meeting

SCSOS Board Room



Assignment and Permit Limits

- Emergency 30-Day Substitute Teaching Permit
 - The Emergency 30-Day Substitute Teaching Permit authorizes the holder to serve as a day-to-day substitute teacher in any classroom, including preschool, kindergarten, and grades 1-12 inclusive, or in classes organized primarily for adults. **The holder may serve as a substitute for no more than 30 days for any one teacher during the school year, except in a special education classroom, where the holder may serve for no more than 20 days for any one teacher during the school year.**

Tracking 30 Days in Frontline

- Tracking a substitute's days can be done easily in Frontline by running a report
 - Go to the Navigation Panel
 - Select "Reports"
 - Select "Substitute"
 - Select "Substitute History by Date"
 - Enter the appropriate date range
 - Submit the report and review each substitute to determine how many days a substitute has worked in a single classroom

What if I need a Substitute for more than 30 days?

- If a substitute is needed for more than 30 cumulative days, please reach out to Meagan (MeaganD@sutter.k12.ca.us) for assistance
- Some options may include:
 - Teacher Permit for Statutory Leave (TPSL)
 - Career Substitute Permit

Teacher Permit for Statutory Leave (TPSL)

- Requirements of the TPSL
 - Teacher of record must be out due to a statutory leave:
Illness or Injury (sick leave), Industrial Accident or Illness (workers comp), Extended Illness (differential pay), Pregnancy Disability (maternity leave), Court Appearance / Legal Proceedings (jury duty, subpoena) and Military Leave
 - Requires bachelor's degree, subject matter competence and 45hr TPSL course
 - Valid up to one year; renewable while statutory leave continues
 - CANNOT be used for a vacancy!

Career Substitute Permit

- Requirements of the Career Substitute Permit
 - Bachelor's degree
 - Three consecutive years of at least 90 days of substitute teaching in California
 - District or county superintendent endorsement
 - Application submitted through the County Office
- Authorizes daily substitute teaching for up to 60 days in a general education setting
 - Does NOT authorize more than 20 days for special education setting

Excluding Substitutes in Frontline

- To exclude a substitute in Frontline, please follow the steps below:
 - Select the substitute in Frontline
 - Select the Preferred Substitute List
 - Click “Edit” and select “Exclude”
 - ***Leave a detailed comment in the space provided***
- After excluding the substitute, please be sure to email MeaganD@sutter.k12.ca.us with the reason for the exclusion
 - SCSOS needs this information to determine if further action needs to be taken by the consortium
 - If an investigation occurs, the employing district is required to report egregious misconduct to the Commission on Teacher Credentialing.

On the Horizon...AB 2490

- AB 2490 authorizes substitute teachers to serve in a teaching assignment for up to 60 days in both general and special education classrooms
- **AB 2490 has NOT been signed into law**, but has passed through the Assembly Education Committee and is now in the Appropriations Committee
- We will continue to provide updates to you if this bill is passed...it would be so helpful for our districts!

Description

This document includes text, illustrations, and additional training materials for the CalSTRS Documentation Training.

Guidelines

Follow along with the instructor-led training by participating in activities and taking notes.

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Background



AB 1997 signed by the Governor on September 27, 2024; effective July 1, 2027



Creditable Compensation Regulations expected to be approved by OAL by April 20, 2026; effective July 1, 2027



This training is specific to new documentation requirements

NOTES:

- Document types:
 - Publicly available pay schedule (PAPS)
 - Publicly available agreement (PAA)

- Three pay types:
 - Salary
 - Special pay
(previously known as remuneration that is paid in addition to salary)
 - Supplemental pay

NOTES:

Excluded Types of Pay:

- Fringe Benefits
- Relinquishment of unused sick leave
- Expenses paid or reimbursed
- Severance pay
- Employer-provided allowances
- Compensatory damages or compromise settlements paid in excess of base pay
- Compensation determined to have been paid to enhance a member's benefit
- Compensation paid in lieu of benefits provided by the employer

Salary:

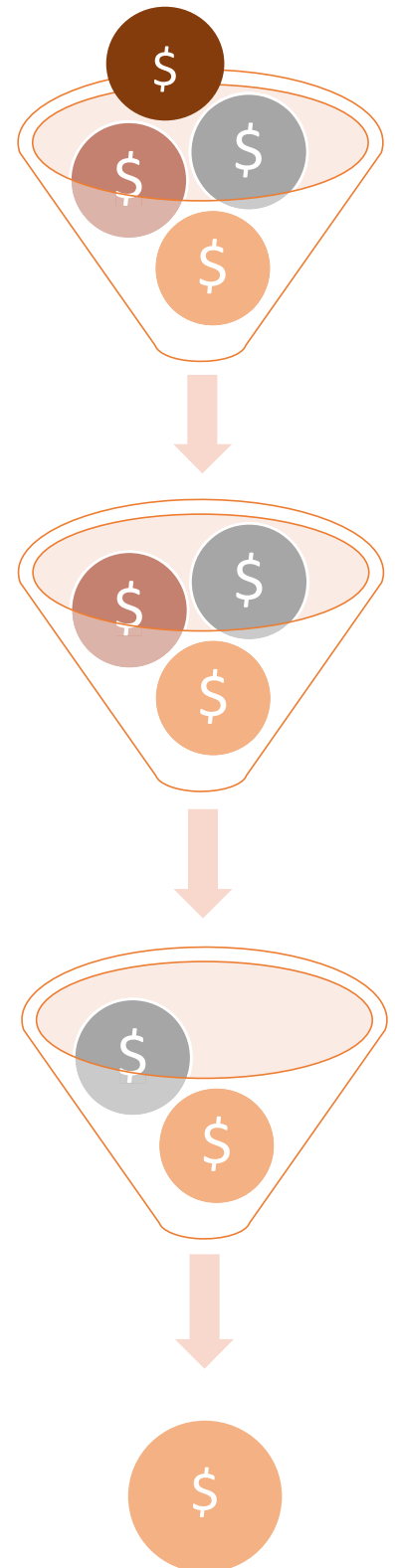
- Paid for being employed in a position subject to membership
- Paid as a single amount either separately or within a table
- Paid in accordance with a publicly available pay schedule
- Paid to everyone in the class of employees

Special Pay:

- Not paid a limited number of times
- Paid for Education, Experience or Classification
- Paid in accordance with a publicly available agreement
- Paid to everyone in the class of employees

Supplemental Pay:

- Any other pay that is not salary, special pay or an excluded pay type
- No documentation required except to prove the pay is not excluded
- May not be paid to everyone in the class of employees



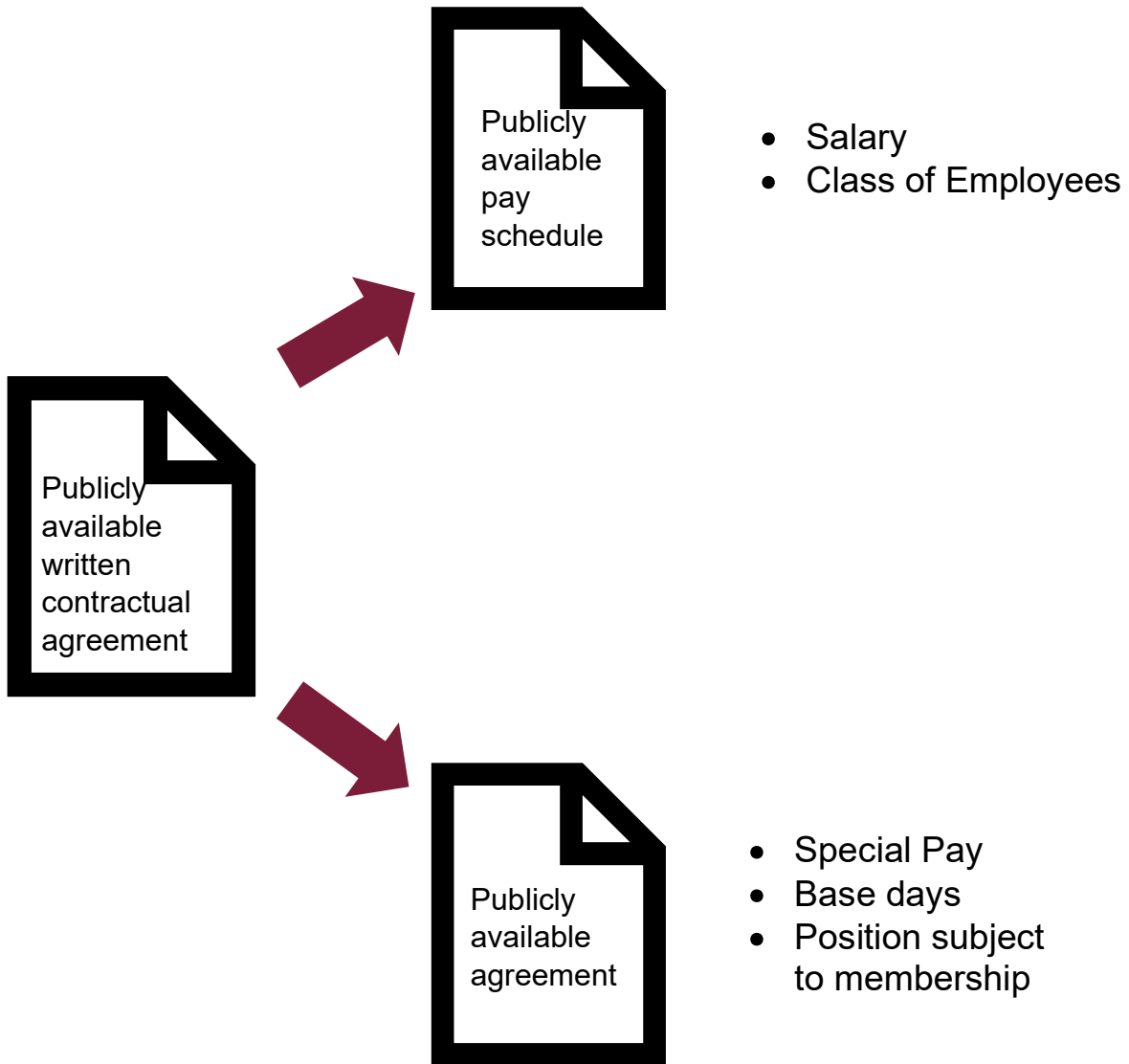
Goals

- Understand the components of:
 - Publicly available pay schedule (PAPS)
 - Class of employees
 - Salary as an annualized pay rate
 - Publicly available agreement (PAA)
 - Special pay
 - Base days
 - Position subject to membership
- Update documents to align with new laws

Questions or concerns about documentation requirements or need help?
Please reach out to us at PAA-PAPSreview@CalSTRS.com.

NOTES:

Required Documentation



Publicly Available Pay Schedule (PAPS)

Publicly Available Pay Schedule Definition

- Known as a salary schedule
- Must be approved by the employer's governing body
- Is posted on the employer's website or immediately accessible and available for public review when requested
- Indicates an effective date and the date of any revisions
- Does not reference another document in lieu of disclosing the annualized pay rate

5 Code of Regulations 27251

NOTES:

Publicly Available Pay Schedule Components

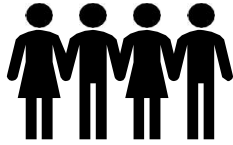
- Unique title for each *Class of Employees*
- *Salary as an Annualized Pay Rate* for each identified class of employees

5 Code of Regulations 27251

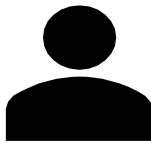
NOTES:

Class of Employees

Class of Employees Definition



Same or similar duties, program, or nature of work



Class of one



Prohibited classes

Each unique class of employees must be identified on a publicly available pay schedule

Education Code 22112.5

5 Code of Regulations 27300

NOTES:

Salary as an Annualized Pay Rate

Salary

- Pay for someone's position subject to membership
- Changed the regulations
 - Must be identified on a publicly available pay schedule
 - Paid for being employed up to the full-time equivalent
 - Paid to all in the class of employees
 - Paid in amount that is proportional to Annualized Pay Rate

Education Code 22119.3

5 Code of Regulations 27400

NOTES:

Annualized Pay Rate

- The salary for each identified class of employees must be associated with an annualized pay rate on a publicly available pay schedule
- The annualized pay rate must be either:
 - Explicitly itemized as a single amount, either separately or within a table.
 - Derived from an explicit hourly, daily or monthly rate multiplied by the total hours, days or months required to be employed full-time in the position.

Education Code 22104.8

5 Code of Regulations 27400

NOTES:

Documentation for Class of One

Publicly available agreement may also meet the definition of publicly available pay schedule if the agreement meets all the requirements of a publicly available pay schedule.

5 Code of Regulations 27251

NOTES:

Publicly Available Pay Schedule Example

ABC123 Charter School				
Teacher				
Salary Schedule Effective 7/1/2027-6/30/2029				
Step	Credential + BA	Credential BA + 45	Credential & Masters or BA + 60	Credential & Doctorate or BA + 75
1	\$60,135	\$61,564	\$65,019	\$66,969
2	\$61,564	\$64,429	\$67,458	\$69,647
3	\$64,429	\$68,009	\$69,963	\$72,877
4	\$68,009	\$70,873	\$72,877	\$75,792
5	\$71,587	\$73,165	\$75,792	\$78,706
6	\$73,165	\$74,595	\$78,706	\$81,622
7	\$74,595	\$77,316	\$81,622	\$86,177
8	\$77,316	\$80,179	\$86,177	\$90,548
9	\$78,861	\$83,079	\$90,548	\$92,553
10	\$80,439	\$89,293	\$92,553	\$96,925

Board Approved: July 1, 2027

The PAPS identifies each unique position title for every established class of employees.

The PAPS indicates an effective date.

- The annualized pay rate is represented for each position title.
- The annualized pay rate states the annual rate of pay for the position.

The PAPS is approved and adopted by the governing body.

Publicly Available Pay Schedule Takeaways



When paying groups differently make sure each *class of employees* is identified on a pay schedule



Annualized pay rate must be listed on a pay schedule for each class of employees

If there is no annualized pay rate for the class of employees, the pay earned will be supplemental pay.

Education Code 22112.5

5 Code of Regulations 27300

NOTES:

Training Materials – PAPS

Publicly Available Pay Schedule Example 1

ABC123 Charter School
 Teachers
 Pay Schedule Effective 7/1/2027-6/30/2029

Step	Credential + BA	Credential BA + 45	Credential & Masters or BA + 60	Credential & Doctorate or BA + 75
1	\$60,135	\$61,564	\$65,019	\$66,969
2	\$61,564	\$64,429	\$67,458	\$69,647
3	\$64,429	\$68,009	\$69,963	\$72,877
4	\$68,009	\$70,873	\$72,877	\$75,792
5	\$71,587	\$73,165	\$75,792	\$78,706
6	\$73,165	\$74,595	\$78,706	\$81,622
7	\$74,595	\$77,316	\$81,622	\$86,177
8	\$77,316	\$80,179	\$86,177	\$90,548
9	\$78,861	\$83,079	\$90,548	\$92,553
10	\$80,439	\$89,293	\$92,553	\$96,925

Board approved: July 1, 2027

Publicly Available Pay Schedule Example 2

**ABC123 Unified School District
Pay Schedule Effective 7/1/2027-6/30/2029**

Position	Days	1	2	3	4	5
Assistant Superintendent of Education Services	248	\$174,100	\$182,798	\$191,964	\$204,560	\$211,637
Intermediate Principal	217	\$154,099	\$156,487	\$158,868	\$161,256	\$163,640
Elementary Principal	200	\$138,557	\$140,736	\$142,917	\$145,098	\$147,274
Assistant Principal	204	\$129,932	\$132,393	\$134,607	\$136,822	\$139,283
Director of Special Education	217	\$164,640	\$167,194	\$169,740	\$172,288	\$174,839
Director of Education Services	217	\$164,640	\$167,194	\$169,740	\$172,288	\$174,839

Board approved: July 1, 2027

Publicly Available Pay Schedule Example 3

ABC123 Unified School District
Pay Schedule Effective 7/1/2027-6/30/2029

Step	A	B	C	D
Teacher (185 Days)				
1	\$81,666	\$81,668	\$ -	\$ -
2	\$81,668	\$85,212	\$ -	\$ -
3	\$83,492	\$87,239	\$90,993	\$ -
4	\$86,366	\$90,286	\$94,215	\$98,138
5	\$89,235	\$93,496	\$97,426	\$101,541
Psychologist (197 Days)				
1	\$117,796			
2	\$122,775			
3	\$128,018			
4	\$133,508			
5	\$139,267			
Nurse (196 Days)				
1	\$85,220			
2	\$89,130			
3	\$93,039			
4	\$96,950			
5	\$100,858			

Board approved: July 1, 2027

Publicly Available Pay Schedule Example 4

ABC123 Community College District Pay Schedule Effective 7/1/2027-6/30/2029

Step					
Range	1	2	3	4	5
1	\$112,034	\$119,036	\$126,039	\$133,041	\$140,043

Director, Disabled
Student Programs
Director, Faculty
Mentor Program
Director, Student
Resources

2	\$126,039	\$133,041	\$140,043	\$147,045	\$154,047
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Manager, Career and
Technical Education
Program Director, Child
Development Center

Board approved: July 1, 2027

Publicly Available Pay Schedule Example 5

ABC123 Community College District
Pay Schedule Effective 7/1/2027-6/30/2029

Range	Step 1	Step 2	Step 3	Step 4
10	\$60,135	\$61,564	\$65,019	\$66,969
11	\$61,564	\$64,429	\$67,458	\$69,647
12	\$64,429	\$68,009	\$69,963	\$72,877
13	\$68,009	\$70,873	\$72,877	\$75,792
14	\$71,587	\$73,165	\$75,792	\$78,706
15	\$73,165	\$74,595	\$78,706	\$81,622
16	\$74,595	\$77,316	\$81,622	\$86,177

Classification Title	Range
Part-time Faculty	10
Full-time Faculty	12
Lead Teacher	13
Full-time Counselor	15
Part-time Counselor	12
Librarian	15

Board approved: July 1, 2027

Publicly Available Pay Schedule Example 6

ABC123 Community College District
 Hourly Salary Schedule
 Effective 7/1/2027-6/30/2029

Range	Step 1	Step 2	Step 3	Step 4
10	\$60.13	\$61.64	\$65.19	\$66.69
11	\$61.64	\$64.29	\$67.58	\$69.47
12	\$64.29	\$68.09	\$69.63	\$72.77
13	\$68.09	\$70.73	\$72.77	\$75.92
14	\$71.87	\$73.65	\$75.92	\$78.06
15	\$73.65	\$74.95	\$78.06	\$81.22
16	\$74.95	\$77.16	\$81.22	\$86.77

Classification Title	Range	FT Hours
Adjunct/Part-time Faculty	10	525
Full-time Faculty	12	1050
Department Chair	13	1050
Full-time Counselor	15	1050
Librarian	15	1050

Board approved: July 1, 2027

Publicly Available Pay Schedule Example 7

Salary Schedule Effective January 1, 2027 Tenure/Tenure-Track Faculty

	Arts & Science Placement	Masters	45 Units w/MA	60 Units w/MA
STEP	Class 0 Non-Credit	Class 1	Class 2	Class 3
A	Monthly: \$6,420.68 *Annual: \$64,206.80 +Annual: \$70,627.48	Monthly: \$6,747.88 *Annual: \$67,478.80 +Annual: \$74,226.68	Monthly: \$7,085.27 *Annual: \$70,852.70 +Annual: \$77,937.97	Monthly: \$7,439.53 *Annual: \$74,395.30 +Annual: 81,834.83
B	Monthly: \$6,597.26 *Annual: \$65,972.60 +Annual: \$72,569.86	Monthly: \$6,933.44 *Annual: \$69,334.40 +Annual: \$76,267.84	Monthly: \$7,280.12 *Annual: \$72,801.20 +Annual: \$80,081.32	Monthly: \$7,644.12 *Annual: \$76,441.20 +Annual: \$84,085.32
C	Monthly: \$6,778.70 *Annual: \$67,787 +Annual: \$74,565.70	Monthly: \$7,124.11 *Annual: \$71,241.10 +Annual: \$78,365.21	Monthly: \$7,480.32 *Annual: \$74,803.20 +Annual: \$82,283.52	Monthly: \$7,854.34 *Annual: \$78,543.40 +Annual: \$86,397.74
D	Monthly: \$6,965.11 *Annual: \$69,651.10 +Annual: \$76,616.21	Monthly: \$7,320.03 *Annual: \$73,200.30 +Annual: \$80,520.33	Monthly: \$7,686.03 *Annual: \$76,860.30 +Annual: \$84,546.33	Monthly: \$8,070.33 *Annual: \$80,703.30 +Annual: \$88,773.63
E	Monthly: \$7,156.65 *Annual: \$71,566.50 +Annual: \$78,723.15	Monthly: \$7,521.33 *Annual: \$75,213.30 +Annual: \$82,734.63	Monthly: \$7,897.39 *Annual: \$78,973.90 +Annual: \$86,871.29	Monthly: \$8,292.26 *Annual: \$82,922.60 +Annual: \$91,214.86
F	Monthly: \$7,353.46 *Annual: \$73,534.60 +Annual: \$80,888.06	Monthly: \$7,728.16 *Annual: \$77,281.60 +Annual: \$85,009.76	Monthly: \$8,114.57 *Annual: \$81,145.70 +Annual: \$89,260.27	Monthly: \$8,520.30 *Annual: \$85,203 +Annual: \$93,723.30

Effective 1/1/24: 4.22% Across the Board Increase

*Full-Time Faculty 175 day academic year paid over 10 months

+Department Chair 185 day academic year paid over 11 months

Publicly Available Pay Schedule – Class of One Employment Agreement**XYZ UNIFIED SCHOOL DISTRICT****CONTRACT OF EMPLOYMENT FOR SUPERINTENDENT**

This Employment Contract (“Contract”) is by and between Jane Smith (“Superintendent”) and the Governing Board (“Board”) of the XYZ UNIFIED SCHOOL DISTRICT (“District”). NOW, THEREFORE, Board offers, and Superintendent accepts, employment as District Superintendent.

FURTHERMORE, in consideration of the foregoing and of the terms and conditions set forth herein, Board and Superintendent hereto agree as follows:

Contract Term

1. Board employs Superintendent commencing on July 1, 2027, and ending on June 30, 2030, unless such employment is terminated earlier pursuant to the provisions of the Contract or extended as otherwise provided herein or by law. Upon receipt of a meets expectations or better evaluation, the term of this Agreement shall be extended by Board action by one (1) year.

Work Year and Hours of Work

2. Except as provided herein, the Superintendent shall be required to render twelve (12) months of full and regular service to the District during each annual period covered by this Agreement. The number of days the Superintendent is required to work shall be two hundred ten (210) days. It is understood that the demands of the position of Superintendent will require more than eight (8) hours a day and/or forty (40) hours per workweek. Superintendent is not entitled to receive overtime compensation.

Compensation

3. Superintendent is employed as a full-time employee of District with an annual salary of Two Hundred Eighty-Two Thousand, Three Hundred Fifty Dollars (\$282,350.00). The annual salary shall be payable on the last day of each month in installments of one-twelfth (1/12) of the annual salary for services rendered during the preceding month, with proration for a period of less than a full year of service. The daily rate for the purpose of prorating the annual salary provided for in the Contract shall be the current annual salary divided by the number of required workdays.

Publicly Available Pay Schedule Checklist

Use this checklist as a guide to help you develop a new Publicly Available Pay Schedule (PAPS). Verify each condition on this checklist is met to create a PAPS in compliance under California Code of Regulations section 27251.

- The PAPS identifies each unique position title for every established class of employees.
 - If the position is a class of one, a Publicly Available Agreement that satisfies all the requirements of a PAPS may also be used.
- The annualized pay rate is represented for each position title.
 - If derived from a monthly, hourly or daily rate, the annualized pay rate must be multiplied by the total months, hours or days required to be employed in the position on a full-time basis.
- The annualized pay rate states the annual rate of pay for the position.
 - The annualized pay rate cannot include additional compensation.
 - Any additional compensation that meets the definition of special pay should be reported separately as special pay.
 - Any additional compensation that does not meet the definition of salary or special and is not explicitly excluded should be reported separately as supplemental pay.
 - The schedule will not be compliant if it references another document.
 - Example: For a contracted position the schedule cannot say “See contract or agreement.” The rate of pay must be indicated on the schedule.
- The PAPS indicates an effective date.
- If the PAPS is being amended, the revision date is indicated.
- The PAPS is approved and adopted by the governing body.
 - For a County Office of Education – an elected superintendent can serve as the governing body for approval purposes.
- The PAPS is immediately accessible for public review or posted on the employer’s website.
- The PAPS will be retained for public inspection.

Publicly Available Agreement (PAA)

Publicly Available Agreement Definition

- Must be approved by the governing body
- Is posted on the employer's website or immediately accessible and available for public review when requested
- Indicates an effective date and the date of any revisions
- May be a collective bargaining agreement, a board policy, board approved employment agreements, board resolutions, or board minutes.

5 Code of Regulations 27250

NOTES:

Publicly Available Agreement Components

- Eligibility and amount of each *special pay* item
- Number of *base days*
- Title of each *position subject to membership* included in specific types of Publicly Available Agreements

5 Code of Regulations 27250

NOTES:

Special Pay

Documentation Requirements of Special Pay

- ✓ The agreement must indicate the requirements of special pay, including:
 - Who is eligible
 - The class of employees
 - The criteria that employees must meet
 - The amount or percentage of each item

Education Code 22119.3

5 Code of Regulations 27401

NOTES:

Definition of Special Pay

- ✓ Paid in accordance with a publicly available agreement
- ✓ Paid up to the full-time equivalent in a position subject to membership
- ✓ Paid for the same position subject to membership for which the member is paid salary
- ✓ Paid in the same amount, same percentage of salary, or in the same proportional amount to all in the same class of employees and not available in an alternative form
- ✓ **Not paid a limited number of times**

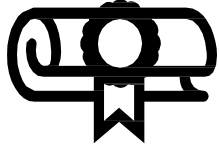
IMPORTANT: If any of the requirements are not met then the compensation item **cannot** be reported as Special Pay.

Education Code 22119.3

5 Code of Regulations 27401

NOTES:

Categories of Special Pay



Education



Experience



Classification

5 Code of Regulations 27401

NOTES:

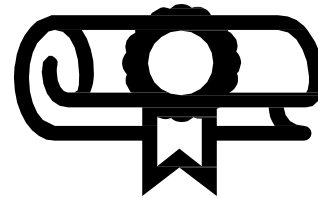
Special Pay: Education Definition

Compensation paid in addition to salary for completing or possessing educational credits or units, certificates, licenses, credentials, or degrees.

Must be paid to each person who is in the same class of employees who meets this criteria.

Education Special Pay Examples:

- Masters Degree/PhD
- National Board Certification
- Bilingual Certification
- 16 units toward Masters Degree



5 Code of Regulations 27401

NOTES:

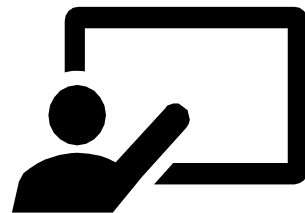
Special Pay: Experience Definition

Compensation paid in addition to salary for being employed for a certain period of time within a class of employees, for an employer, or over a career, sometimes called career or service longevity.

Must be paid to each person who is in the same class of employees who meets this criteria.

Experience Special Pay Examples:

- 15 years of service with the district
- 20 years of experience as a teacher
- 25 years of experience in education



5 Code of Regulations 27401

NOTES:

Special Pay: Education + Experience Combination

Compensation paid in addition to salary for a combination of Education and Experience that is paid to everyone in the same class of employees who meets this criteria.

Combo Special Pay Example:

- Teachers with Master's degree + 10 years or more of experience at the district

5 Code of Regulations 27401

NOTES:

Special Pay: Classification Definition

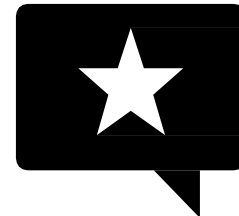
Any other compensation paid in addition to salary where the *only* criteria for receiving the compensation is belonging to the class of employees.

No other criteria shall be used to identify or define this type of special pay.

- Who is eligible
 - The class of employees
 - ~~The criteria that employees must meet~~

Classification Special Pay Examples:

- Counselor on teacher pay schedule
- Agriculture teacher responsibility pay



5 Code of Regulations 27401

NOTES:

Base Days

Base Days Definition

Specify the number of days or hours of creditable service the employer requires the class of employees to perform in a school year to earn the annualized pay rate.

Used to verify the annualized pay rate for each class of employees meets the requirements of full-time.

Base Days Example:

Collective Bargaining Agreement Between XYZ Unified School District and XYZ Teachers Association Effective July 1, 2027 – June 30, 2029

Article 8:

8.01 Length of Work Year

8.01.01 The length of the work year for members of the unit shall be 186 days, of which 180 shall be teaching days, two (2) shall be workdays, two (2) shall be staff development days, and two (2) shall be for teacher collaboration as determined by the Site Leadership Team.

Approved at XYZ USD Education Committee Meeting: June 30, 2026

Education Code 22156.07

Education Code 22156.5

5 Code of Regs 27250

Position Subject to Membership

Position Subject to Membership in CalSTRS

This component of a Publicly Available Agreement is about which positions should be reported to CalSTRS

- Generally understood to be certificated positions
- Only compensation paid for being in a position subject to membership is creditable compensation to CalSTRS
- Creditable service is service performed in a position subject to membership

For position subject to membership, no other types of PAAs are valid besides:

- Certificated Collective Bargaining Agreement
- Public Employee Relations Board decision
- Governing body resolution (COE and preK-12 employers only)

5 Code of Regulations 27250

NOTES:

Publicly Available Agreements

Employer	CBA Recognition	PERB Decision	Gov Body Resolution	EDC 47605	Min Quals Handbook
School District	✓	✓	✓		
County Offices of Education	✓	✓	✓		
Charter Schools	✓	✓		✓	
Community College District					✓

Education Code 22156.07

NOTES:

Position Subject to Membership Resolution

The governing body of a county office of education or school district, not including a charter school, may pass a resolution identifying each position subject to membership not included in a Collective Bargaining Agreement.

The resolution must certify that the employer requires the holding of a valid credential, license, or certificate authorized by the Commission on Teacher Credentialing or the State Department of Health Care Services.

NOTES:

Position Subject to Membership Exclusions

- A position subject to membership that is creditable to another system through a retirement system election
- A position where the person is not employed by a CalSTRS employer
- A position included in a noncertificated collective bargaining agreement in effect on the date of hire
- A position the Public Employment Relations Board has deemed noncertificated

Education Code 22156.07

NOTES:

Publicly Available Agreement Takeaways

- ✓ When paying special pay remember to include the eligibility and compensation paid for each item.
- ✓ Document the number of base days.
- ✓ Remember to identify your positions subject to membership in a Publicly Available Agreement, specifically in:

CBA

COE
Pre K-12 District
Charter



PERB

COE
Pre K-12 District
Charter



Resolution

COE
Pre K-12 District



NOTES:

Training Materials – PAA

Special Pay – Classification Pay Example 1

Collective Bargaining Agreement Between XYZ Unified School District and XYZ Teachers Association Effective July 1, 2027 – June 30, 2029

Article 10: Additional Compensation

10.1 Speech-Language Pathologists and School Psychologists shall receive a flat rate annual stipend in the amount of \$3,300.

Approved at XYZ USD Education Committee Meeting: June 30, 2026

Special Pay – Classification Pay Example 2

Certificated Pay Schedule Effective 7/1/2027-6/30/2029

Step	Credential + BA	Credential BA + 45	Credential & Masters or BA + 60	Credential & Doctorate or BA + 75
1	\$60,135	\$61,564	\$65,019	\$66,969
2	\$61,564	\$64,429	\$67,458	\$69,647
3	\$64,429	\$68,009	\$69,963	\$72,877
4	\$68,009	\$70,873	\$72,877	\$75,792
5	\$71,587	\$73,165	\$75,792	\$78,706
6	\$73,165	\$74,595	\$78,706	\$81,622
7	\$74,595	\$77,316	\$81,622	\$86,177
8	\$77,316	\$80,179	\$86,177	\$90,548
9	\$78,861	\$83,079	\$90,548	\$92,553
10	\$80,439	\$89,293	\$92,553	\$96,925

District-wide percentage increases

Resource Specialists = 1%

Nurses = 3%

Counselors = 2%

Board Approved: July 1, 2027

Special Pay – Classification Pay Example 3

ABC123 Unified School District
 Teacher Salary Schedule - 185 days
 Effective 7/1/2027-6/30/2029

Range	Step 1	Step 2	Step 3	Step 4
10	\$60,135	\$61,564	\$65,019	\$66,969
11	\$61,564	\$64,429	\$67,458	\$69,647
12	\$64,429	\$68,009	\$69,963	\$72,877
13	\$68,009	\$70,873	\$72,877	\$75,792
14	\$71,587	\$73,165	\$75,792	\$78,706
15	\$73,165	\$74,595	\$78,706	\$81,622
16	\$74,595	\$77,316	\$81,622	\$86,177

Classification Title	Salary Factor
Lead Teacher – 185 days	1.05
Psychologist – 190 days	1.3
Counselor – 190 days	1.3
Librarian – 185 days	1.2

Board approved: July 1, 2027

Base Days Example**The Employee Handbook
Board Approved June 13, 2028
2028-2030****Section VII. HOURS AND WORK YEAR****A. WORK YEAR**

A full time Teacher is expected to work at least six (6) hours per days, for 185 workdays, for a minimum of 1,110 hours per year.

Position Subject to Membership – Resolution Language Example**EDC section 22156.07 (a)(1) Resolution Example**

A resolution adopted by the governing board of a county office of education or school district, not including a charter school, resolving to designate the following positions as positions subject to membership in accordance with Section 22156.07 and certifying each of the following:

- (A) “[County Office/District] certifies that the employer requires the holding of a valid credential, license, or certificate authorized by the Commission on Teacher Credentialing or the State Department of Health Care Services and hereby designates the following positions as positions subject to membership in the California State Teachers' Retirement System, effective [effective date].”
- (i) The County Office/District will list each position title designated as a position subject to membership.

[Position Title]

[Position Title]

[Position Title]

Position Subject to Membership – Recognition Article Example 1

Collective Bargaining Agreement Between XYZ Unified School District and XYZ Teachers Association Effective July 1, 2027 – June 30, 2029

ARTICLE 1

RECOGNITION

1.01 The Board recognizes the Association as the exclusive representative of and limited to the following certificated unit members:

1. General Education Classroom Teachers employed on a contractual basis
2. Special Education Teachers
3. Language, Speech and Hearing Specialists
4. Teacher(s) on Special Assignment

Approved at XYZ USD Education Committee Meeting: June 30, 2026

Position Subject to Membership – Recognition Article Example 2

Collective Bargaining Agreement Between XYZ Unified School District and XYZ Teachers Association Effective July 1, 2027 – June 30, 2029

ARTICLE 1
RECOGNITION

1.01 The Superintendent recognizes the Association as the exclusive representative of all certificated employees of the Superintendent, which includes: librarians, counselors, teachers, nurses, speech and language teachers, English Language Learner teachers, TOSAs, but excluding all the following: management, confidential, and supervisory employees as defined in the Act; those persons paid on the management salary schedules and substitute, summer school, and hourly employees.

Approved at XYZ USD Education Committee Meeting: June 30, 2026

Position Subject to Membership – Recognition Article Example 3

Collective Bargaining Agreement Between XYZ Unified School District and XYZ Teachers Association Effective July 1, 2027 – June 30, 2029

ARTICLE 1

RECOGNITION

1.01 The District recognizes the Association as the exclusive representative for employees in the Certificated Unit. The Certificated Unit consists of employees as stated in the listing of positions set forth in Exhibit "A" of this Agreement.

EXHIBIT A - RECOGNITION

The District recognizes the Association as the exclusive representation of certificated employees in the unit. The Certificated Bargaining Unit covered by this Agreement is comprised of the following positions:

Unit members: TK-12

Unit members: Children's Center

Specialists:

- Resource Specialists
- Physical Education Specialists
- Reading Specialists
- Nurses
- Speech and Language Specialists
- Librarians
- E.S.L. Unit members
- Counselors
- School Psychologists

Approved at XYZ USD Education Committee Meeting: June 30, 2026

Publicly Available Agreement Checklist

Use this checklist as a guide to help you develop a new Publicly Available Agreement (PAA). Verify each condition on this checklist is met to create a PAA in compliance under California Code of Regulations section 27250.

- The PAA lists the position titles for each position the Association is the exclusive representative of. (Usually found in the Recognition article)
 - Each of these positions are positions subject to membership in CalSTRS.
- The number of base days is clearly identified for each class of employees.
- The PAA indicates the criteria for all special pay items paid to each class of employees, including the eligibility for the special pay and the amount or percentage of the compensation paid.
 - Special Pay must be paid in the same amount or percentage of salary and not paid a limited number of times.
- The PAA indicates an effective date.
- If the PAA is being amended, the revision date is indicated.
- The PAA is approved and adopted by the governing body.
 - For a County Office of Education – an elected superintendent can serve as the governing body for approval purposes.
- The PAA is immediately accessible for public review or posted on the employer's website.
- The PAA will be retained for public inspection.

Resources

NEW Documentation Compliance Webpage

[Documentation compliance - CalSTRS](#)

Publicly Available Pay Schedule Examples

<https://www.calstrs.com/publicly-available-pay-schedule>

Publicly Available Agreement Examples

<https://www.calstrs.com/publicly-available-agreement>

Resolution and Recognition Examples

<https://www.calstrs.com/position-subject-to-membership>

Document Checklists

PAPS Checklist - <https://www.calstrs.com/publicly-available-pay-schedule-checklist>

PAA Checklist - <https://www.calstrs.com/publicly-available-agreement-checklist>

Questions? Contact CalSTRS

PAA-PAPSreview@CalSTRS.com

Next Steps

- Evaluate your PAA and PAPS documents
- COE and K-12 school district not including charter schools, adopt a resolution to identify all positions subject to membership not included in your CBA.
- Contact PAA-PAPSreview@CalSTRS.com for any questions or help with these documents
- AB 1997 and the corresponding Regs go into effect July 1, 2027

**“I wouldn’t do that if I
were you...”**

Payroll Best Practices

Mike Stribling, Administrator-Payroll Services, Riverside COE

Lena Young-Gallardo, Director-District Financial Services, SBCSS



Now to discuss the Elephant in the Room...



OBBBA 2026

- The One Big Beautiful Bill Act (OBBBA) introduces new changes and requirements for reporting overtime pay. The changes are required to enable employees to claim certain overtime deductions on their personal tax return.
- The OBBBA changes were effective January 1, 2025, and are effective for tax years 2025 to 2028.
- The IRS release Notice 2025-69 on November 21, 2025, to try and provide some guidance and clarify on how to handle the new requirements and provide guidance to individuals for claiming the credit.
- We do not determine if employees qualify to claim the credit on their tax returns.
- Sounds easy right? Not so much....

Which Employees are Non-Exempt and Subject to Overtime?

- Only non-exempt employees qualify for overtime.
- However, qualifications to be non-exempt are different between the Fair Labor Standard Act (FLSA) aka *Federal Law* and California Law.
- California Exemptions to be an exempt employee are more restrictive than those under the FLSA. California intentionally wants more employee positions to be exposed to overtime.
- This could cause some non-exempt employees who are paid overtime under California Law (and CA Ed Codes) to not be eligible for overtime in their position under Federal Law.
- Think of two different sets of rules, possibly two different ways of handling employees for overtime purposes.

Salary Basis Test & Positions Exempt from OT

- The first test under the FLSA is to determine if an employee is exempt by performing the salary basis test to determine if they earn more than \$684 per week. This equates to \$17.10 per hour over a 40-hour week.
- California Minimum Wage is currently \$16.90 so few employees will not meet the salary basis test that work for your organization. Some are misinterpreting this information.
- Just because employees exceed the \$684 a week in salary under the FLSA does not mean they are automatically excluded from overtime under Federal Law.
- Work with Personnel/Human Resources to review classified positions they currently consider to be non-exempt and determine if they continue to meet non-exempt status by nature of their work, duties, and responsibilities under FLSA. <https://www.dol.gov/agencies/whd/fact-sheets/17a-overtime>. This sheet defines exempt employees under FLSA.

Calculating Overtime for Non-Exempt Employees

- Once you have been able to determine which classified positions will remain non-exempt under the FLSA, you will have to train your brain (and payroll staff) to calculate overtime differently for purposes of the amount you will provide for overtime premium under the FLSA in Box 12, Code TT, on the 2026 W-2.
- Under the OBBBA, employees may be eligible to deduct the premium portion (.50) of the 1.50 (of 1 1/2) times of overtime received under the FLSA.
- The main difference between FLSA overtime and overtime is:
 - Holidays and paid leave count in overtime calculations under CA Law.
 - Only time actual time worked counts toward calculating overtime under the FLSA.
 - Some employers are going to report OT the old way. Don't do that.

Challenges to Consider

- Determining if any non-exempt employees you pay overtime are now exempt under the FLSA.
- How to explain all of this to impacted employees – inform employees that California is very generous to employees – Federal law is less generous, and the overtime premium credit will probably be smaller than expected.
- If you haven't already, create a plan. Learn, Train, Implement, Succeed.
- Communicate with colleagues and co-workers about best practices.
- Stay tuned for tips and further guidance.

Overtime vs. CalPERS Reporting

- **CALIFORNIA EDUCATION CODE 45128** requires classified employees are paid overtime for any work performed in excess of 8.00 hours in a day and 40 hours in week.
- **CALIFORNIA EDUCATION CODE 45131** requires classified employees who work a 5-day work week with an average of 4 hours a day or more be paid overtime on a 6th consecutive day. Classified employees who work a 5-day week and average less than 4 hours per day must be paid overtime when they work a 7th consecutive day.
- Applies to **classified** employees and not to sub/short-term employees (**California Education Code 45103**).
- Employers may offer greater overtime benefits, but not less.

Overtime vs. CalPERS Reporting

John works part-time but has not hit 40 hours of work in the work week but is still eligible for overtime.

April	Reported Hours	Straight Time	1 ½ Overtime Hours	NOTES
2 Mon	4	4		
3 Tue	4	4		
4 Wed	4	4		
5 Thur	4	4		
6 Fri	5	5		
7 Sat	6		6	Ed Code 45131- 6 th day
8 Sun	4		4	Ed Code 45131- 7 th day
Total Weekly	31	21	10	

Because John works a 6th and 7th consecutive day, John is eligible for overtime on Saturday and Sunday under Ed Code 45131. John works 20 hours per week and is a member of CalPERS.

Because John has not hit 40 hours in the work week, you also need to break apart the 10 hours of overtime into a reportable piece (1.00) the employee will earn service credit from CalPERS and a non-reportable piece (.50) that will not be reported to CalPERS.

Overtime vs. CalPERS Reporting

Jim works part-time, 5-days per week, 3 hours per day.

April	Reported Hours	Straight Time	1 ½ Overtime Hours	NOTES
2 Mon	3	3		
3 Tue	3	3		
4 Wed	3	3		
5 Thur	3	3		
6 Fri	5	5		
7 Sat	6	6		
8 Sun	4		4	Ed Code 45131- 7 th day
Total Weekly	27	21	4	

In this example, Jim works additional time on Friday, Saturday, and Sunday. Because Jim did not exceed 8 hours in a day and 40 hours in a week, he is not eligible for overtime until he has worked a 7th consecutive day under Ed Code 45131.

Because Jim has not hit 40 hours in the work week, you also need to break apart the 4 hours of overtime into a reportable piece (1.00) the employee will earn service credit from CalPERS and a non-reportable piece (.50) that will not be reported to CalPERS.

Overtime vs. CalPERS Reporting

Mike is a substitute instructional assistant. Overtime Ed Codes do not apply to Mike because under Ed Code 45103, Mike is not a classified employee.

April	Reported Hours	Straight Time	1 ½ Overtime Hours	NOTES
2 Mon	5	5		
3 Tue	5	5		
4 Wed	5	5		
5 Thur	5	5		
6 Fri	5	5		
7 Sat	5	5		
8 Sun	3	3		
Total Weekly	33	33		

In this example, Mike is not due any overtime pay because substitute employees are covered by the Fair Labor Standard Act (FLSA). FLSA overtime is defined as hours worked beyond 40 hours in a week.

Transferring Sick Leave

Common issues:

- School employers using one form to have verification of experience and unused sick leave transferred – please separate into two forms.
- School employers requesting balance of unused sick leave in hours rather than days for certificated employees. Sick leave transfers for certificated staff should always be made in days.
- School employers not understanding the process and not completing sick leave transfer forms accurately.
- All Classified positions should be based on 8.00 hours. If employees work fewer hours and/or fewer months, their sick leave advance will be smaller but should still be based on 8-hour days when being converted into days.
- Full-time teaching days vary between 6 – 8 hours per day. Make sure you divide the employee's unused sick leave balance by the hours per day your full-time teachers work

Transferring Teacher Sick Leave

- Example 1: Teacher has a balance of 120 hours of sick leave. Your normal full-time teaching day is 6.00 hours per day. How many days are you transferring to the new employer? $120/6 = 20$ days.
- Let's say your district has an 8.00-hour teaching day. You will convert the 20 days into 160 hours. $20 \text{ days} \times 8 \text{ hours} = 160 \text{ hours}$.
- Example 2: You have a part-time teacher who works 3.50 hours per day. Teacher has a balance of 32.00 hours. You receive a sick leave transfer form from another district. How many days will you transfer?
- Remember it is not how long their day – it is how long your normal teacher day is – a full-time teacher works 8 hours at your district. You will take the 32.00 hours and divide by 8 and transfer 4 days to the new employer. $32 \text{ divided by } 8 = 4 \text{ days}$.

Common Retirement System Issues

- Are you monitoring non-members of CalPERS to put them into membership on the payroll after they hit 1,000 hours?
- Are you using CalPERS retired annuitants to fill sub positions? A common misconception is you cannot use CalPERS retirees. This is not true, but...
 - * Best way to hire a retired annuitant is for extra help, not as a sub.
 - * Board approve a start/end date for their assignment, no open-ended appointments.
 - * If you use a sub, you may be required to show you used a retiree as a last resort.
- We previously discussed the requirement to report up to full-time service for any CalPERS covered employee.
- Make sure you are coding things you are paying late back to the payroll cycle it should have been paid on – this is a very common audit finding.

Common Retirement System Issues

- Look closely at your bargaining unit agreements for inconsistent treatment of employees.
- An example would be bilingual stipends – are they offered to everyone in the same classification or do you only provide a bilingual stipend only when it is needed and the employee possesses the skill? CalPERS has recently provided guidance that says if the employer is deciding who is eligible for a bilingual stipend rather than it being offered to the entire class of employees, it is not reportable to them. You can continue to pay as non-creditable stipend.
- CalSTRS recently provided guidance that you cannot report special comp on extra duty hours – examples would be location stipends in areas/regions that are difficult to fill – stipends can be on base salary, but not on extra duty hours. You can pay it on extra duty, just don't report it.
- Another example is when you make a change to compensation you offer to employees. An example might be a doctorate stipend you pay to management employees. Previously they were paid on an extra row or column of the salary schedule – now you pay them \$1,200 a year. You cannot “grandfather” existing employees under old rules and set new rules for newly hired employees. If you make a change, it impacts everyone.

Common Retirement System Issues

- When you settle negotiations, note the payroll the retro will be paid on in the settlement. This will preserve time to process the retro by starting the clock with that payroll – otherwise, the clock starts as soon as the Board approves the agreement. This will help you avoid penalties and interest.
- If you provide uniforms to your employees and they are required to wear them, note the classifications impacted in your collective bargaining agreement (CBA) or handbook. Also note the dollar amount that will be applicable for this benefit – it will need to be reported to CalPERS for your classic members.

Sub Teachers as Instructional Aides

- Some employers are paying substitute teachers to work as a substitute instructional assistants in a certificated substitute position – should be set-up in a non-certificated position and this service is unlikely to be reported to CalSTRS unless the employee had a previous Right of Election.

Change is coming....



Vacation Reporting to CalPERS

- Vacation pay is only reportable when used as time excused from work.
- Must reflect services performed during an employee's normal working hours and align with contracted hours and schedules.
- Vacation pay is not reportable to CalPERS if it is added to employee's contract days and prorated over the year.

Next steps to being compliant:

- Review current practices and bargaining agreements.
- Look at employee calendars who may be impacted and communicate what the effects may be to service credit.
- Circular is forthcoming from CalPERS.
- Changes expected to take effect fiscal year 2026-27 and after.



Contact us:

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FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—April 10, 2026

 **BY SSC GOVERNMENTAL RELATIONS TEAM**

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The Legislature returned from its spring recess this week to packed hearing agendas, as lawmakers race toward the April 24, 2026, deadline for fiscal bills to clear first-house policy committees.

The Assembly and Senate Education Committees, chaired by Assemblymember Dr. Darshana Patel (D-San Diego) and Senator Sasha Renée Pérez (D-Pasadena), respectively, convened on Wednesday, April 8, to consider a combined 28 bills. Both committees are scheduled to meet again next Wednesday, April 15, and are expected to hold additional hearings on April 22, the week of the policy committee deadline for fiscal measures.

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

- [Accountability and Assessments](#)
- [Employees](#)
- [Facilities](#)
- [Governance and District Operations](#)
- [Instruction](#)
- [School Safety and Student Discipline](#)
- [Transportation](#)
- [Legislative Calendar](#)

Accountability and Assessments

Assembly Bill (AB) 2496 (Solache, D-Lynwood)—**School Accountability Report Card: California School Dashboard: Local Control Accountability Plan: Local Control Funding Formula Budget Overview.** This bill would streamline school accountability reporting by eliminating the requirement for local educational agencies (LEAs) to produce annual School Accountability Report Cards (SARCs) and instead designating the California School Dashboard (Dashboard) as the state’s primary accountability tool. The bill requires the California Department of Education (CDE) to maintain access to historical SARC information and provide a crosswalk showing where SARC-related data can be found within the Dashboard or other systems. The bill also removes the requirement that LEAs present the Local Control and Accountability Plan (LCAP) annual update and budget overview by February 28. In place of SARC publication, the bill requires school districts to publicize the Dashboard and annually notify parents or guardians when the Dashboard is released.

AB 2675 (Arambula, D-Fresno)—**School Accountability: Local Control and Accountability Plans: Education Technology: Best Practices.** This bill would require the CDE, in consultation with the State Board of Education and the California Collaborative for Educational Excellence, to develop by December 31, 2027, a compilation of education technology best practices and a model policy for LEAs receiving Title I federal funding to incorporate into their LCAPs. The bill also requires the CDE to provide implementation support through at least three webinars in 2028 and, by December 31, 2028, identify strategies to encourage adoption and highlight LEAs successfully using technology to improve student achievement.

Employees

AB 1883 (Bryan, D-Los Angeles)—**Workplace Surveillance Tools.** This bill prohibits the employer use of workplace surveillance tools that violate labor or civil rights laws or rely on sensitive technologies such as emotion, facial (with limited exception), gait, or neural data recognition.

AB 2027 (Ward, D-San Diego)—**Worker Data: Prohibitions: Artificial Intelligence.** This bill requires an employer, or a vendor acting on behalf of an employer, to collect and process worker data only as strictly necessary to administer the employment relationship and to fulfill specific, affirmatively requested employment-related or legal obligations. It also prohibits an employer or vendor acting on behalf of an employer from collecting or using worker data for any other purpose, including, but not limited to, using worker data to train an artificial intelligence (AI) system to replicate, automate, or replace a worker’s job.

AB 2148 (Muratsuchi, D-Torrance)—**Local Educational Agency Employees: Public Postsecondary Education Employees: Artificial Intelligence, Automated Decision Systems, and Educational Technology: Discipline.** The current version of the bill, as amended on March 19, 2026, prohibits an LEA or institute of higher education from requiring educators to use educational technology; requiring educators to direct students to use educational technology; or using information generated by AI or an automated decision system (ADS) to discipline or dismiss educators. However, the author has committed to amend the bill to remove the provisions that prohibit employers from retaliating against educators for refusing to use educational technology, refusing to direct students to use educational technology, or based on any information that is transmitted, acquired, collected, or produced via AI or ADS output.

Senate Bill (SB) 947 (McNerney, D-Pleasanton)—**Employment: Automated Decision Systems.** This bill regulates employer use of AI-driven “automated decision systems” by restricting when they can be used in workplace decisions, such as discipline or termination, and requires notice and worker access to related data.

SSC Comment: Legislators have introduced a number of bills this year that seek to regulate the use of AI in the workplace. AB 1883, AB 2027, AB 2148, and SB 947 are among these bills. **AB 1898** (Schultz, D-Burbank) is another of these bills, and it was included in our **March 13, 2026, legislative update**.

Facilities

SB 1107 (Stern, D-Los Angeles)—**School Facilities: Shade Structures.** This measure would amend statute to extend the 20% cap on the cost of required accessible path-of-travel improvements (California Building Code, Title 24, Part 2 Section 202.4) for certain school shade structure projects to also cover shade structures integrated with playground equipment. The cap would apply to projects solely for installing either integrated playground shade structures or freestanding, open-sided shade structures that are on the Division of the State Architect’s pre-checked designs list, when the adjusted construction cost exceeds the valuation threshold, on school district, county office of education, charter school, or community college campuses. This measure was heard in the Senate Education Committee on April 8, 2026, where it passed unanimously and is currently in Senate Appropriations.

AB 2067 (Patel)—**School Facilities: Leasing Real Property.** Existing law allows school districts, as a temporary exception to standard leasing procedures, to lease district property for at least \$1 per year if the lessee constructs facilities for district use and ownership transfers to the district. These agreements must be awarded through a competitive “best value” process with detailed requirements for solicitation, evaluation, subcontracting, and pricing. Existing law also allows districts to enter into agreements for preconstruction services before final state approval in limited circumstances. These provisions are scheduled to become inoperative on July 1, 2027, and repealed on January 1, 2028.

This bill would extend those provisions by five years, making them inoperative on July 1, 2032, and repealed on January 1, 2033.

Governance and District Operations

AB 2017 (Haney, D-San Francisco)—**State Holidays: Eid.** Existing law designates holidays on which public schools and community colleges are authorized to close pursuant to a memorandum of understanding between the governing board and represented employees. Examples include “Genocide Remembrance Day,” “Diwali,” and “Native American Day.”

This bill would add “Eid al-Fitr” and “Eid al-Adha” to this list. Additionally, this bill would add an absence for purposes of observing “Eid al-Fitr” or “Eid al-Adha” to the list of required excused absences.

SB 1017 (Reyes, D-Colton)—**Pupils: Foster Youth: Access to Pupil Records.** Current law recognizes two special circumstances under which pupils aged 14 and older should have access to their educational records—when the pupil has been identified as an unaccompanied youth or a homeless youth.

This bill would additionally require school districts to provide foster youth aged 14 and older access to their student records at their request.

Instruction

SB 1147 (Ochoa Bogh, R-Yucaipa)—**Instruction: High School Graduation Requirements: Personal Finance.** This bill would revise the state’s high school personal finance graduation requirement by providing LEAs greater flexibility in how the required instruction is delivered. Current law requires LEAs to offer a standalone one-semester personal finance course beginning in 2027-28 and for students to complete it for graduation beginning with the class of 2031. This bill allows LEAs to instead meet the requirement through a yearlong course that integrates another subject with personal finance content and meets specified standards. The bill clarifies that such a course would satisfy both the course-offering requirement and the student graduation requirement and may be used in place of a separate economics course.

School Safety and Student Discipline

AB 2291 (Lackey, R-Palmdale)—**Pupil Safety: Nonconsensual Artificial Intimate Images: Study.** This bill requires the CDE to conduct a study on nonconsensual artificial intimate images involving K-12 students that includes, among other things, summaries of the resources available for schools, the effects on students, and current school policies and procedures used to respond to incidents involving nonconsensual artificial intimate images. The bill would require the CDE to complete and submit the study to the fiscal and policy committees of the Legislature by January 1, 2028.

Transportation

AB 2362 (Hadwick, R-Alturas)—**Pupil Transportation.** Current law requires school employees who drive students for various purposes more than 40 hours a year to meet a set of specified requirements. This bill would allow an employee working for an LEA with fewer than 2,500 units of average daily attendance and a frontier school to instead drive up to 200 hours before meeting specified requirements. In addition, the bill would establish the Rural Transportation Safety Grant Program to provide funding to small and rural LEAs for costs associated with transportation training, inspections, and various other requirements, contingent upon an appropriation.

2026 Legislative Calendar—Upcoming Holidays and Deadlines

April 24—Last day for policy committees to hear and report to fiscal committees fiscal bills introduced in their house

May 1—Last day for policy committees to hear and report to the floor nonfiscal bills introduced in their house

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Trailer Bill Proposes Changes to Independent Study

✓ BY WENDI MCCASKILL, EDD

✓ BY BRIANNA GARCÍA

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posted April 9, 2026

The 2026-27 trailer bill, which serves as the implementing language of the State Budget, includes proposed changes to California's independent study statutes, focusing on average daily attendance (ADA) to full-time equivalent (FTE) certificated staff ratios and clarifying documentation requirements tied to pupil work samples. The trailer bill amends existing provisions in Education Code Sections 51745.6 and 51747.5 that govern how local educational agencies (LEAs) structure and document independent study programs.

The trailer bill makes significant changes to the calculation of allowable pupil-teacher ratios for independent study. Under current law, LEAs must generally ensure that their independent study ADA to certificated staff FTE ratio does not exceed the ratio used in their traditional instructional programs or an alternative ratio that has been established through a collective bargaining agreement. In addition, existing law includes separate ratio provisions for county offices of education (COEs) and charter schools, including a 25-to-1 ratio option that has historically applied to charter schools.

The proposed trailer bill would instead establish multiple compliance pathways that would apply to all LEAs. Specifically, an LEA would be in compliance if its independent study ratio does not exceed: (1) the ratio used in its own traditional instructional programs; (2) the prior-year ratio used by the largest high school or unified school district in the county (or the high school or unified school district where the chartering authority is located for charter schools serving pupils in more than one county), including any collectively bargained alternative; or (3) a fixed ratio of 25 to 1, or lower. The proposal would also newly require high school and unified school districts to annually report their ratios to their COE and then require COEs to post those ratios to COE websites.

Making the 25-to-1 ratio a compliance option for all LEAs establishes a new statewide standard that does not rely on local ratios. LEAs would continue to need to carefully determine and document which methodology they are using for audit and funding purposes. The trailer bill would maintain existing provisions requiring that only ADA generated within the allowable ratios is eligible for apportionment funding. LEAs may serve students above those ratios, but that additional ADA would not be funded.

In addition to ratio changes, the trailer bill clarifies expectations for pupil work samples used to support attendance claims in independent study. The proposal specifies that LEAs must maintain completed pupil work products in core subject areas—English language arts, mathematics, history-social science, and science—across three attendance periods during the school year. For each attendance period, an LEA would be required to maintain at least one completed work sample per subject. If a pupil is not enrolled in one or more of those subjects during a given period, the LEA must instead maintain four completed work samples that are representative of the pupil's course schedule.

Taken together, these proposed changes expand the pathways to independent study ratio compliance while also providing LEAs with a new statewide ratio option and more explicit expectations for documentation of pupil work used to support independent study ADA.

We will be discussing the 2026-27 State Budget independent study ratio proposal and the options for independent study ratio compliance under current law in more detail during our Instructional Time and Attendance Planning webinar on Tuesday, April 14, 2026. If you are interested in learning more, click [here](#) to learn more and register.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

By the Way . . . Attendance Make-Up—Updated Independent Study FAQs

 [BY WENDI MCCASKILL, EDD](#)

 [BY PATTI F. HERRERA, EDD](#)

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posted April 2, 2026

The California Department of Education (CDE) has updated its Independent Study Frequently Asked Questions (FAQs) to clarify that independent study cannot be used to make up attendance or generate average daily attendance (ADA) for prior absences. The updated FAQs are available [here](#). The new “Make-up Attendance” section reinforces that independent study is an instructional model, not an attendance recovery strategy.

For additional guidance, the CDE will host an Attendance Accounting Webinar—Strategies for Mitigating Loss of ADA Webinar on May 12, 2026, from 10:30 a.m. to 12:30 p.m. Registration is available [here](#).

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Form CEA Noncompliance Rates

 **BY LINETTE HODSON**

 **BY MATT PHILLIPS, CPA**

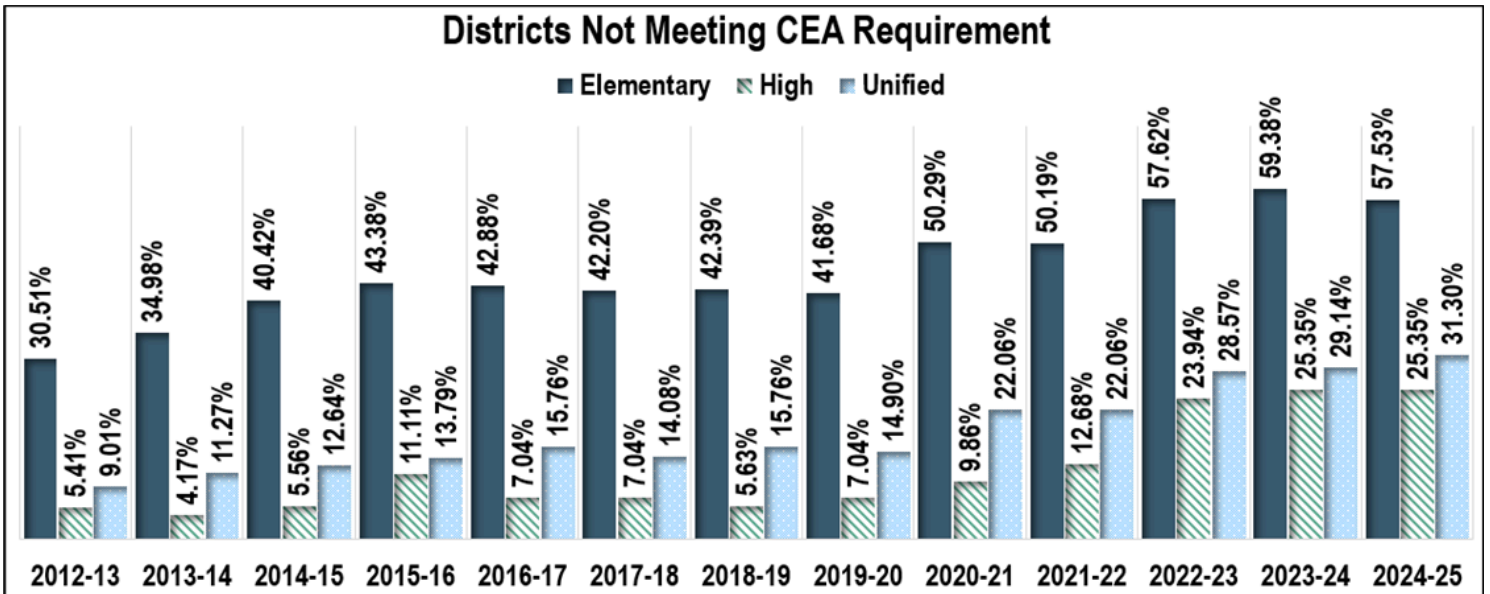
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posted March 24, 2026

The Current Expense Formula (Formula), codified in Education Code Section (EC §) 41372, has been in existence since the days when gasoline prices hovered around \$0.20 per gallon and the median home price in California was less than \$10,000. The Formula monitors whether or not a school district has spent at least a minimum percentage of its General Fund expenditures on classroom salaries and benefits, which in its most common form, are the costs of teachers and paraprofessionals. The minimum thresholds in law vary based on the type of school district:

District Type	Minimum Percentage
High School District	50%
Unified School District	55%
Elementary School District	60%

The Formula is computed, and monitored, through Form Classroom Expense Actuals (CEA) in the Standardized Account Code Software (SACS) and is completed by local educational agencies twice annually—Budget Adoption and Unaudited Actuals as required by EC § 41372. Given all the changes in how dollars are allocated to school districts, as well as the influx of one-time funding, it comes as no surprise that more and more school districts are failing to meet the minimum percentages.



Source: Unaudited actuals .dat files for each respective year

The numerator for the Formula includes only the salaries and benefits of classroom instruction in the General Fund. The numerator ignores all the other costs necessary to educate children, including the costs of counseling and support services, intervention materials, textbooks, and keeping the lights on. The denominator includes all General Fund expenditures, but provides for some exclusions, including expenditures for facility acquisition and construction, payments for transportation, non-public schools, and a number of programs that cannot be spent for classroom salaries.

Form CEA provides a manual override column (Column 4B) for school districts to exclude any other expenditures that arise from “federal or state categorical aid in which funds were granted for expenditures not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC § 41372.” School districts can avail themselves to this manual exclusion on a resource-by-resource basis so long as none of the funds were spent on teacher salary expenditures.

For example, if a school district spent some of Resource Code 7435 on teacher salaries in the current year, then none of the other expenditures in Resource Code 7435 are excludable in column 4B in the Form CEA. However, if a school district did not spend any funds apportioned in Resource Code 7435 on teacher salaries, the entirety of those expenditures in the current year can be excluded.

Any school district that utilizes column 4B should note two important factors:

1. Any additional exclusions manually identified must be summed with the exclusions in column 4A as an entry in Column 4B overrides column 4A.
2. Be careful not to double-count exclusions. Do not enter an exclusion in column 4B if it was already accounted for in Column 2

The penalty for not meeting the minimum thresholds is the shortfall must be paid out to teachers in the subsequent year, unless the school district meets the conditions of [EC § 41372\(b\)](#), or is exempt from the Formula based on [EC § 41374](#). For more information on this topic, and many other SACS-related topics, please join School Services of California Inc., in partnership with the Fiscal Crisis Management and Assistance Team, for our webinar, SACS 101—Budget Development. Registration for the webinar can be accessed [here](#).

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Critical Deadlines and Funding Opportunities—April 8, 2026

 **BY WENDI MCCASKILL, EDD**

 **BY TEDDI WENTWORTH**

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posted April 8, 2026

(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"> • Second Interim Status Report <ul style="list-style-type: none"> ◦ County office of education (COE) must notify State Superintendent of Public Instruction (SSPI) and State Controller’s Office (SCO) of district Second Interim certifications (Education Code Section [EC §] 42131[c]) 	4/16/26 ¹
<ul style="list-style-type: none"> • District Qualified/Negative Interims <ul style="list-style-type: none"> ◦ COE must report to SSPI and SCO on district qualified or negative Second Interim reports (EC § 42131[a][2]) 	4/16/26 ¹
<ul style="list-style-type: none"> • Federal Cash Management Data Collection <ul style="list-style-type: none"> ◦ Cash balance to be reported regardless of the fiscal year from which the funds originated • Reporting Period 4 Start Date: April 10 	4/30/26
<ul style="list-style-type: none"> • Audit Status Report <ul style="list-style-type: none"> ◦ COE must certify to SSPI and SCO that LEA prior-year audits were reviewed and must identify attendance-related exceptions involving state funds (EC § 41020[k]) 	5/15/26

<ul style="list-style-type: none"> • Third Interim Report <ul style="list-style-type: none"> ◦ Due to COE, SSPI, and SCO if district or COE is certified as qualified or negative at Second Interim: A financial statement that covers the financial and budgetary status of the district or COE for the period ending April 30 and projects fund and cash balances as of June 30 (EC § 1240.2 and 42131[f]) 	<p>6/1/26</p>
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¹Date calculated as prescribed by law

Plan/Report—Deadlines		
Plan	Link to Plan Template/More Information	Deadline
Expanded Learning Opportunities Program Plan	https://www.cde.ca.gov/ls/ex/elopinfolan.asp#programplan	Program Plan: N/A Expenditure Report <u>Fiscal Year (FY) 2024-25</u> <u>Funding:</u> <u>By 9/30/26—Report final expenditures to California Department of Education (CDE).</u> <u>FY 2025-26 Funding:</u> <u>By 9/30/27—Report final expenditures to CDE</u>
ESSER ¹ III Quarterly and Annual	https://www.cde.ca.gov/fg/cr/anreporthehelp.asp	Various— https://www.cde.ca.gov/fg/cr/reporting.asp
Homeless Children and Youth II Fund	https://www.cde.ca.gov/sp/hs/arphcyassurances.asp	Various— https://www.cde.ca.gov/fg/cr/reporting.asp
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 4/1/23, and update annually thereafter
Literacy Coaches and Reading Specialist Grant Program	<u>Senate Bill 114</u> <u>Section 104</u> <u>Section 115</u> <u>EC § 53009</u>	<p><u>FY 2022-23 Funding:</u></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><u>FY 2023-24 Funding:</u></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><u>FY 2025-26 Funding:</u></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	<u>https://www.cde.ca.gov/eo/in/prop28artsandmusicedfunding.asp</u> <u>https://www.cde.ca.gov/eo/in/documents/prop28ayeerataglance.pdf</u>	Annual reporting for 2024-25 closes on the Arts and Music in Schools Portal on 9/30/26
Kitchen Infrastructure and Training	<u>Assembly Bill 121</u> <u>Section 64</u>	By 6/30/26—Report use of funds to CDE

Student Support and Professional Development Discretionary Block Grant	<u>Assembly Bill 121</u> <u>Section 81</u>	By 9/30/29—Report final expenditures to CDE
A-G Completion Improvement Grant	<u>EC § 41590</u>	By 9/30/26—Report final expenditures to CDE

¹Elementary and Secondary School Emergency Relief

Funding Opportunities (For program website, click program name)		
Description	Amount	Deadline
<u>Homeless Education Technical Assistance Center</u>	\$500,000, each for up to three COEs	4/24/26
<u>Learning Communities for School Success Program: Cohort 10</u>	Varies	4/27/26
<u>Middle School Foundation Academies Planning and Implementation Grant</u>	\$25,000 Planning Year \$50,000 Implementation Year	4/28/26
<u>Migrant Education Program</u>	Varies	5/8/26

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Workshop Spotlight - April 10, 2026

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UPCOMING WORKSHOPS

Workshop

Date(s) and Locations

[Instructional Time and Attendance Planning](#)

Apr. 14, 2026

Webinar

[Maintenance of Effort Monitoring—Beyond the Basics](#)

Apr. 21, 2026

Webinar

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[**May Revision Workshop**](#)

May 21, 2026

Webinar

[**Special Education—Both Sides of the Equation**](#)

Jun. 16, 2026

Webinar

[**Closing the Books**](#)

Jun. 23, 2026

Webinar

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CASBO



2025-26 Payroll Essentials - 4/8-4/10 - San Diego COE
8 - 10 April 2026



Roundtable

Executive Assistant Professional Roundtable | 4-14-2026
14 April 2026



Section Event

Eastern Section 2026 Job-Alike
15 April 2026



Workshop

Public Works 101: Bid to Build - 4/15/2026 - Virtual
15 April 2026



Roundtable

CBO Professional Roundtable | 4-17-2026
17 April 2026



Workshop

Legal Aspects & Hands-On Accounting for Student Body Organizations - 4/21/2026
21 April 2026



Workshop

Contracting Strategies for Purchasing - 4/22/2026 - Virtual
22 April 2026



Roundtable

Human Resources Professional Roundtable | 4-22-2026
22 April 2026



CalSTRS/CalPERS: Retirement Concepts - 4/23/2026 - Virtual
23 April 2026



Webinar

Confident Communications with Kwame Christian - 4/27/2026
27 April 2026



Workshop

Standardized Account Code Structure: Basic Concepts - 4/29/2026 - Virtual
29 April 2026



CASBO 2026 Executive Leadership Forum
30 April 2026 - 1 May 2026



Roundtable

CBO Professional Roundtable | 5-01-2026
1 May 2026



Workshop

Standardized Account Code Structure: Advanced Concepts - 5/01/2026 - Virtual
1 May 2026



2025-26 Payroll Essentials - 5/5-5/7 - Virtual
5 - 7 May 2026



Contracting Strategies for Purchasing - 5/05/2026 - Virtual
5 May 2026



Roundtable

Small Districts Professional Roundtable | 5-05-2026
5 May 2026



Roundtable

Special Education Professional Roundtable | 5-06-2026
6 May 2026



Year-End Closing
- 5/07/2026 - Virtual
7 May 2026



Workshop
Contracting with Confidence - 05/08/2026 - Virtual
8 May 2026



Roundtable
Women in Leadership Professional Roundtable | 5-08-2026
8 May 2026



Micro-Certificate
Executive Assistant Micro-Certificate | May 12 - June 23
12 May 2026 - 23 June 2026



Payroll Compliance & Calendar Year-End Reporting
5/12/2026 - Virtual
12 May 2026



Micro-Certificate
Performance Management Micro-Certificate | May 12 - June 23
12 May 2026 - 23 June 2026



Payroll Concepts
- 5/14/2026 - Virtual
14 May 2026



Roundtable
CBO Professional Roundtable | 5-15-2026
15 May 2026



Workshop
Standardized Account Code Structure: Basic Concepts - 5/15/2026 - Virtual
15 May 2026



Workshop
Budgeting Basics 101 - 5/19/2026 - Virtual
19 May 2026



Workshop
Advanced Principles of School Law - 05/20/2026 - Virtual
20 May 2026



Roundtable
AI in School Business Professional Roundtable | 5-22-2026
22 May 2026



Year-End Closing
- 5/26/2026 - Virtual
26 May 2026



Roundtable
Human Resources Professional Roundtable | 5-27-2026
27 May 2026



Roundtable
Finance Professional Roundtable | 5-28-2026
28 May 2026



Workshop
Standardized Account Code Structure: Advanced Concepts - 5/28/2026 - Virtual
28 May 2026



Roundtable
Small Districts Professional Roundtable | 6-02-2026
2 June 2026



PAYROLL ESSENTIALS
2025-26 Payroll Essentials - 6/3-6/5 - Virtual
3 - 5 June 2026



Roundtable
CBO Professional Roundtable | 6-05-2026
5 June 2026



Roundtable
Executive Assistant Professional Roundtable | 6-09-2026
9 June 2026



Micro-Certificate
School Business Communications 101 Micro-Certificate | June 9 - July 14
9 June 2026 - 14 July 2026



Micro-Certificate
School Business Finance Certificate | June 9 - July 14
9 June 2026 - 14 July 2026



Workshop
Advanced Budgeting - 6/12/2026 - Virtual
12 June 2026



Roundtable
Women in Leadership Professional Roundtable | 6-12-2026
12 June 2026



School Business
Payroll Certificate
- 9/15-9/17 -
Virtual

15 - 17 September
2026



School Business
Payroll Certificate
- 10/21-10/23 -
Virtual

21 - 23 October 2026



School Business
Payroll Certificate
- 11/18-11/20 -
Virtual

18 - 20 November
2026