



November 2, 2020

TO: Business Administrators Los Angeles County School Districts,
Regional Occupational Centers/Programs (ROC/Ps),
Joint Powers Authorities (JPAs), Charter Schools,
and Community College Districts

FROM: Jeff Young, Interim Director
Business Advisory Services

SUBJECT: Master Calendar of Financial Reports Due for 2020-21

The attached calendar (Attachment No. 1) includes approximate due dates intended to help local educational agency administration and staff prepare and submit 2020-21 financial reports to the Los Angeles County Office of Education (LACOE) in a timely manner. LACOE will issue separate bulletins throughout the year, indicating the actual due dates, and any additional instructions needed to prepare these reports.

AMENDMENTS TO CURRENT YEAR REPORTS SUBMITTED

If you discover an error in a report already submitted to LACOE or to the California Department of Education (CDE) during the apportionment processing period, but prior to the certification of the apportionment, please:

- telephone the LACOE contact person,
- explain the nature of the error, and
- submit the correction in writing, with a letter of explanation.

This is especially critical for attendance reports, which may be adjusted because of findings by the district's independent auditor, the CDE, the California Department of Finance, the State Controller's Office, employees of LACOE, or reports by the public. Please refer to the specific report instructions for guidance on how to submit revisions for the reports. LACOE staff will submit the revised reports to the CDE, and the CDE will determine if the revision will affect the district's State aid. If processing time permits, the correction will be included in the applicable apportionment. If it is not possible to make such a correction before certification of the apportionment, that correction, along with corrections of any non-substantive errors, will be processed as part of the next apportionment.

AMENDMENTS TO PRIOR YEAR FORMS SUBMITTED

Legislation enacted July 1, 1989, limited adjustments to one prior fiscal year only (Assembly Bill 198, Chapter 83/Statutes 1989). Adjustments for periods prior to the last fiscal year must be accompanied by documentation from the district's independent auditor confirming the correction.

LACOE FORMS

The LACOE forms referenced in Attachment No. 1 are available for download at:

<https://www.lacoe.edu/BusinessServices/DocumentsForms.aspx>

Use the Search box in the Business Documents section to locate the form by number or keyword. Forms must be downloaded to your computer before data is entered, or they will not function properly.

This bulletin and its attachments are posted on the LACOE website at:

<https://www.lacoe.edu/Bulletins.aspx>

Use the "Search" box in the Bulletins section to locate a specific bulletin by number or keyword.

Please contact Alyssa Martinez at (562) 922-6137, or by email at Martinez_Alyssa@lacoe.edu, or your Business Services Consultant.

Approved:
Patricia A. Smith
Chief Financial Officer
Business Services

JY/AM:vb

Attachment

LOS ANGELES COUNTY OFFICE OF EDUCATION (LACOE)
BUSINESS ADVISORY SERVICES

**MASTER CALENDAR OF FINANCIAL REPORTS DUE
JULY 2020 - JUNE 2021**

DUE DATE TO LACOE*	REPORT NAME	FORMS NUMBER/REFERENCE	LACOE CONTACT
July 1**	Adopted 2020-21 School District LCAP	SBE Template or LACOE e-LCAP form	Business Services Consultant
July 1	Adopted 2020-21 Budgets from all Local Educational Agencies	SACS2020	Business Services Consultant
July 6	Annual 2019-20 Attendance Reports	Principal Apportionment Data Collection Software (PADC) Version 19.00	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
August 3	PENSEC Certification (Charter Schools)	CDE PENSEC Web Portal	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
August 31	Mandate Block Grant Application	CDE Web-based application	
September 15	Revised Adopted Budgets/Budget Disapproval Responses	SACS2020ALL	Business Services Consultant
	District Adopts GANN Resolution		Business Services Consultant
	2019-20 Unaudited Actual Data from all Local Educational Agencies (including GANN for Districts)	SACS2020ALL	Business Services Consultant
September 21	Audit Adjustments to CALPADS Data (auditor concurrence required for increase)	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
	Corrections to Prior Period Reports of Attendance (auditor concurrence required for changes prior to 2019-20 and for increases to 2019-20)	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
September 30**	Adopted 2020-21 Learning Continuity and Attendance Plan	SBE Template	Business Services Consultant
October 5	2019-20 NPS Extraordinary Cost Pool Claim Forms	Principal Apportionment Data Collection Software (PADC) Version 19.00	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
October 7	Census Day		
October 16	Annual 2019-20 Special Education Infant Data	Principal Apportionment Data Collection Software (PADC) Version 19.00	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
October 21	Charter Schools 20-Day 2020-21 Attendance Report	CDE Charter 20-Day Web Portal	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137

Attachment No. 1 to:
Informational Bulletin No. XXXX

*The reporting due date is the following workday, if the statutory date occurs on a Saturday, Sunday, or holiday.

**Per Senate Bill (SB) 98, for 2020-21 the requirement to adopt an LCAP was replaced with the requirement to adopt a Learning Continuity and Attendance Plan on or before September 30, 2020.

***Per Senate Bill (SB) 98, Local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.

DUE DATE TO LACOE*	REPORT NAME	FORMS NUMBER/REFERENCE	LACOE CONTACT
December 15***	Adopted 2020-21 LCFF Budget Overview for Parents	SBE Template	Business Services Consultant
December 15	Districts and Charter Schools prior year audits due		Business Services Consultant
	Charter School First Interim Report for period ending October 31, 2020		Business Services Consultant and Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
	District First Interim Report for period ending October 31, 2020	SACS20ALL	Business Services Consultant
December 18	CALPADS Fall 1 Certification Deadline	CALPADS Fall 1	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
January 3	P-1 20-21 Special Education Infant Data	Principal Apportionment Data Collection Software (PADC) Version 20.00	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
	P-1 20-21 Attendance Reports	Principal Apportionment Data Collection Software (PADC) Version 20.00	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
January 29	CALPADS Fall 1 Amendment Window Closes	CALPADS Fall 1	Alyssa Martinez (562) 922-6137
February 17	Audit Adjustments to CALPADS Data (auditor concurrence required for increase)	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
	Corrections to Prior Period Reports of Attendance (auditor concurrence required for changes prior to 2019-20 and for increases to 2019-20)	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
March 15	Districts Provide Corrections to Audit Reports		Business Services Consultant
	Charter School Second Interim Report for period ending January 31, 2021		Business Services Consultant
March 17	District Second Interim Report for period ending January 31, 2021	SACS2020ALL	Business Services Consultant and Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
April 15	Data for Distribution of Federal Forest Reserve Funds	LACOE Form provided as attachment to Information Bulletin	Alyssa Martinez (562) 922-6137
April 16	P-2 2020-21 Special Education Infant Data	Principal Apportionment Data Collection Software (PADC) Version 20.00	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
	P-2 2020-21 Attendance Reports	Principal Apportionment Data Collection Software (PADC) Version 20.00	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137

*The reporting due date is the following workday, if the statutory date occurs on a Saturday, Sunday, or holiday.

**Per Senate Bill (SB) 98, for 2020-21 the requirement to adopt an LCAP was replaced with the requirement to adopt a Learning Continuity and Attendance Plan on or before September 30, 2020.

***Per Senate Bill (SB) 98, Local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.

DUE DATE TO LACOE*	REPORT NAME	FORMS NUMBER/REFERENCE	LACOE CONTACT
May 15	Publishing Information Request for Notice of Public Inspection and Public Hearing on 2021-22 LCAP and Budget	LACOE Form K-12 (Form No. 504-072) JPA & ROC/P (Form No. 504-072A)	Victoria Bernstein (562) 922-6131
May 30	2020-21 Personnel Commission Budgets (Districts with Personnel Commissions only)	LACOE Form (Form No. 504-035)	Alyssa Martinez (562) 922-6137
June 1	Third Interim Report - June 30 projections for period ending April 30, 2021 of qualified or negative Second Interim Reports	SACS2020ALL	Business Services Consultant and Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
As Needed	Request for Allowance of Attendance due to Emergency Conditions	State Form (Form J-13A)	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
	Budget Adjustment Summary K-12/ROPs/JPA's	For Districts on PeopleSoft: LACOE Form (Form No. 503-056A)	Principal Apportionment Unit laoe-pase@laoe.edu (562) 922-6137
	Public Disclosure of Non-Voter-Approved Debt	LACOE Form (Form No. 504-075)	Business Services Consultant

*The reporting due date is the following workday, if the statutory date occurs on a Saturday, Sunday, or holiday.

**Per Senate Bill (SB) 98, for 2020-21 the requirement to adopt an LCAP was replaced with the requirement to adopt a Learning Continuity and Attendance Plan on or before September 30, 2020.

***Per Senate Bill (SB) 98, Local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.