



July 14, 2023

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: Octavio Castelo, Director
Business Advisory Services

SUBJECT: Master Calendar of Financial Reports Due for 2023-24

The attached calendar (Attachment No. 1) includes approximate due dates intended to help local educational agency administration and staff prepare and submit 2023-24 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:

- Notify 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. Since the Principal Apportionment Data Collection (PADC) system is being released in phases, LACOE will advise LEAs once it has the Corrected Attendance Reports Module available. 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 Janelle de Leon by email at deleon_janelle@lacoe.edu, or your Business Services Consultant.

Approved:
Karen Kimmel, Chief Financial Officer
Business Services

OC/JD:lm
Attachment

LOS ANGELES COUNTY OFFICE OF EDUCATION (LACOE)
BUSINESS ADVISORY SERVICES
MASTER CALENDAR OF FINANCIAL REPORTS DUE
JULY 2023 - JUNE 2024

DUE DATE TO LACOE *	REPORT NAME	FORMS NUMBER/REFERENCE	LACOE CONTACT
July 1	Adopted 2023-24 School District LCAP	SBE Template or LACOE e-LCAP Form	Business Services Consultant
	Adopted 2023-24 Budget from all Local Educational Agencies	SACS Web System	Business Services Consultant and Principal Apportionment Unit laoe_sacs@laoe.edu
July 6	Annual Attendance Reports (District Attendance, Charter School Status and Attendance)	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoe-pase@laoe.edu
July 16	PENSEC Certification (Charter Schools)	CDE PENSEC Web Portal	Principal Apportionment Unit laoe-pase@laoe.edu
August 30	Mandate Block Grant Application	CDE Web-Based Application	
	2022-23 Charter School Unaudited Actual Data due to Charter Authorizer	SACS Web System	Chartering Authority (District or COE)
September 15	Revised Adopted Budgets/Budget Disapproval Responses	SACS Web System	Business Services Consultant
	District Adopts GANN Resolution		Business Services Consultant
	2022-23 Unaudited Actual Data from all Local Educational Agencies (including GANN for Districts)	SACS Web System	Business Services Consultant and Principal Apportionment Unit laoe_sacs@laoe.edu
September 18	Audit Adjustments to CALPADS Data (auditor concurrence required for increase)	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoe-pase@laoe.edu
October 4	Census Day		
October 9	District Governing Board Review of County Superintendent of Schools Budget Recommendations		Business Services Consultant
October 16	Annual 2022-23 Special Education Infant Data	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoe-pase@laoe.edu
	Charter Schools 20-Day 2023-24 Attendance Report	CDE Charter 20-Day Web Portal	Principal Apportionment Unit laoe-pase@laoe.edu
November 1	2022-23 NPS Extraordinary Cost Pool Claim Forms	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoe-pase@laoe.edu
November 8	County Superintendent of Schools approves or disapproves revised district budget		Business Services Consultant
December 8	Charter School First Interim Report for period ending October 31, 2023		
December 15	Districts and Charter Schools prior year audits due		Chartering Authority (District or COE)
	District First Interim Report for period ending October 31, 2023	SACS Web System	Business Services Consultant and Principal Apportionment Unit laoe_sacs@laoe.edu

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December 18	CALPADS Fall 1 Certification Deadline (estimated date)	CALPADS Fall 1	Principal Apportionment Unit laoe-pase@laoe.edu
January 3	P-1 23-24 Special Education Infant Data	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoe-pase@laoe.edu
	P-1 23-24 Attendance Reports	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoe-pase@laoe.edu
January 29	CALPADS Fall 1 Amendment Window Closes (estimated date)	CALPADS Fall 1	Janelle de Leon DeLeon_Janelle@laoe.edu
February 19	Audit Adjustments to CALPADS Data (auditor concurrence required for increase)	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoepase@laoe.edu
March 15	Districts Provide Corrections to Audit Reports		Business Services Consultant
March 18	District Second Interim Report for period ending January 31, 2024	SACS Web System	Business Services Consultant
April 15	Data for Distribution of Federal Forest Reserve Funds	LACOE Form provided as attachment to Informational Bulletin	Janelle de Leon DeLeon_Janelle@laoe.edu
	P-2 2023-24 Special Education Infant Data	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoepase@laoe.edu
	P-2 2023-24 Attendance Reports	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoepase@laoe.edu
	Corrections to Prior Period Reports of Attendance (auditor concurrence required for changes during periods 2020-21 to 2022-23)	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoepase@laoe.edu
May 13	Publishing Information Request for Notice of Public Inspection and Public Hearing on 2023-24 LCAP and Budget	LACOE Form K-12 (Form No. 504-072) JPA & ROC/P (Form No. 504-072A)	Lily Madrigal Madrigal_Lily@laoe.edu
May 30	2024-25 Personnel Commission Budgets (Districts with Personnel Commissions only)	LACOE Form (Form No. 504-035)	Janelle de Leon DeLeon_Janelle@laoe.edu
June 1	Third Interim Report - June 30 Projections for period ending April 30, 2024 of qualified or negative Second Interim Reports	SACS Web System	Business Services Consultant and Principal Apportionment Unit laoepase@laoe.edu
June 24	Corrections to Prior Period Reports of Attendance (auditor concurrence required for changes during periods 2020-21 to 2022-23)	Principal Apportionment Data Collection Software (PADC)	Principal Apportionment Unit laoepase@laoe.edu

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DUE DATE TO LACOE *		REPORT NAME	FORMS NUMBER/REFERENCE	LACOE CONTACT
As Needed		Request for Allowance of Attendance due to Emergency Conditions	State Form (Form J-13A)	Janelle de Leon DeLeon_Janelle@laoe.edu
		Public Disclosure of Non-Voter- Approved Debt	LACOE Form (Form No. 504-075)	Business Services Consultant
* Due dates are established in law unless otherwise noted. In accordance with <i>Government Code (GC)</i> 6700, <i>GC</i> 6707, and <i>GC</i> 6803, if the due date falls on a Saturday, Sunday, or holiday, the reporting date shall be the following workday. Unless stated otherwise, “days” means calendar days.				