PARADISE UNIFIED SCHOOL DISTRICT

The Paradise Unified School District in Butte County recently experienced devastating losses to their community and multiple school sites as a result of the Camp Fire. OPSC is recommending immediate apportionment of a reimbursement project previously scheduled for unfunded approval in this agenda. The apportionment will make cash available to the District immediately, rather than waiting for a spring bond sale.

PRIORITY FUNDING APPORTIONMENTS

At the October 24, 2018 meeting, the State Allocation Board (Board) approved $441.9 million in priority funding apportionments for 226 projects representing 105 school districts. Of the 226 projects that received an Apportionment 204 are required to submit a valid *Fund Release Authorization* (Form SAB 50-05) containing an original signature of an Authorized District Representative by close of business on **Tuesday, January 22, 2019** to the Office of Public School Construction (OPSC).

As of November 30, 2018, OPSC has received 68 of the required 204 Forms SAB 50-05 for a total of $132.9 million. In addition, OPSC released funds for 20 projects in the amount of $8.8 million that did not require a Form SAB 50-05.

If an applicant does not submit a valid fund release request by close of business **January 22, 2019**, the project will be given an occurrence and will receive a new Unfunded Approval date of January 22, 2019. If a second occurrence is received, the project will be rescinded without further action by the Board.

CURRENT PRIORITY FUNDING FILING ROUND

The current priority funding filing period began on November 14, 2018 and will close on December 13, 2018. Priority funding requests with an original signature of an Authorized District Representative must be physically received by OPSC before the close of business on December 13, 2018. These requests will be valid from January 1, 2019 through June 30, 2019.

Requirements for Participation in Priority Funding

OPSC reminds school districts that the requirements for Participation in the Priority Funding Process are in effect (School Facility Program Regulation Section 1859.90.3). There are two ways for a school district to not participate in the priority funding process as follows:

- Not submit a valid priority funding request in the 30-day filing period, or
- Submit a valid priority funding request but fail to submit a valid Form SAB 50-05 to request the release of funds after the Board approves an apportionment.

The second time that either of these occurs, the funding for the project will be rescinded without further action by the Board. For additional information, please refer to the Procedures for School Facility Program Funding.

UPCOMING JOINT AGENCY WORKSHOPS

OPSC and the Education Audit Appeals Panel (EAAP) are conducting free workshops to provide information to Certified Public Accountant (CPA) firms and Local Education Agencies (LEA) regarding the new performance audit process which began July 1, 2018 for all SFP projects funded on or after April 1, 2017 as required by Education Code Section 41024.

UPCOMING JOINT AGENCY WORKSHOPS (cont.)

Audit training will be provided related to audit procedures to perform and audit reports to prepare with Generally Accepted Government Auditing Standards (GAGAS), also known as Yellow Book, performance audit standards and the audit instructions contained in the "2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting – Appendix B" contained on the California Education Audit Appeals Panel website (www.eaap.ca.gov). CPAs who attend the training will receive 4 hours of continuing professional education (CPE).

Monday, January 7, 2019 – 10:00 a.m. – 3:00 p.m. – Downey, CA – Audit Training
Wednesday, January 16, 2019 – 10:00 a.m. – 3:00 p.m. – West Sacramento, CA – Audit Training
Tuesday, January 29, 2019 – 10:00 a.m. – 3:00 p.m. – El Cajon, CA – Audit Training

NEXT STATE ALLOCATION BOARD MEETING

Included in the Reports section of this Agenda, OPSC has published a calendar of tentative meeting dates of the Board for 2019.

The next meeting is scheduled for January 23, 2019, at 4:00 pm