

ACCOUNTING UPDATES

This section provides SACS accounting changes for the current year, as well as for subsequent years.

Additional Resources

1. California School Accounting Manual (CSAM) 2019 Edition
<http://www.cde.ca.gov/fg/ac/sa/>
2. California Department of Education (CDE) Correspondence Website at
<http://www.cde.ca.gov/fg/ac/co/>
3. School Services of California (SSC) Fiscal Report Articles at
<http://www.sscal.com/>
4. SACS Matrix Updates included with CDE's SACS Validation Tables Update Notification <http://www.cde.ca.gov/fg/ac/ac/validcodes.asp>
5. SACS Forum Meetings
<https://www.cde.ca.gov/fg/ac/ac/sacsforumrecap.asp>
6. SACS Frequently Asked Questions. Enclosed
<https://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>



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**California Department of Education
Official Letter**

March 7, 2024

Dear County and District Superintendents, Chief Business Officials:

**Notification of School District Reserve Cap
Requirements
2024–25 Fiscal Year**

As a result of the balance in the Public School System Stabilization Account, the statutory limitation on school district reserves continues to be in effect for the 2024–25 budget period, pursuant to *Education Code (EC)* Section 42127.01(e).

The district reserve cap requires that a school district's adopted or revised budget pursuant to *EC* Section 42127 shall not contain a combined assigned or unassigned ending general fund balance of more than 10 percent of those funds. Assigned and unassigned balances within the Special Fund for Other than Capital Outlay shall also be included within the 10 percent reserve cap.

The reserve cap requirement does not apply to small school districts or basic aid school districts pursuant to *EC* Section 42127.01(c), defined as follows:

- Small School Districts: Average daily attendance of fewer than 2,501 pupils.
- Basic Aid Districts: Local property taxes are greater than Local Control Funding Formula Entitlement, less funding for Categorical Minimum State Aid, pursuant to *EC* Section 42238.02(o).

A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including, but not limited to, multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that is in excess of the reserve cap, pursuant to *EC* Section 42127.01(b).

As a condition of receiving an exemption from the county superintendent of schools, school districts must do the following:

1. Provide a statement that substantiates the need for a combined assigned and unassigned ending general fund balance that is in excess of the reserve cap.
2. Identify the funding amounts in the adopted or revised budget that are associated with the extraordinary fiscal circumstances.
3. Provide documentation that no other fiscal resources are available to fund the extraordinary fiscal circumstances.

If you have any questions, please email the Fiscal Oversight and Support Office at sacsinfo@cde.ca.gov.

Sincerely,

/s/

John Miles, Administrator
Fiscal Oversight and Support Office

Last Reviewed: Tuesday, March 12, 2024



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SACS Forum Meeting Minutes, November 2023

Standardized Account Code Structure (SACS) November 7, 2023 meeting minutes.

Meeting held via webinar at the California Department of Education (CDE), Sacramento

Meeting Agenda

Announcements and Information

- [2022–23 Unaudited Actuals \(UA\) Submissions – California Department of Education \(CDE\) Review](#)
- [Email Contact Information](#)
- [Staff Updates](#)

Accounting Update

- [Special Education Goals to Child Development \(Fund 12\) Update](#)
- [Every Student Succeeds Act \(ESSA\) Per-Pupil Expenditure \(PPE\) Reporting Update](#)
- [School Level Finance Survey \(SLFS\)](#)
- [Resource Code Updates](#)
- [Indirect Cost Rate Calculation – Office of Management and Budget Proposed Changes to the Uniform Guidance for Federal Awards \(OMB 2 C.F.R Part 200\)](#)
- [Governmental Accounting Standards Board \(GASB\) 100 – Accounting Changes and Error Corrections](#)
- [GASB 101 – Compensated Absences](#)

SACS Financial Reporting

- [SACS Web-based Financial Reporting System \(SACS Web System\) Updates](#)
- [Proposed SACS Web System 2024 Changes: Criteria and Standards](#)

Next Meeting

Meeting Minutes

Announcements and Information

2022–23 Unaudited Actuals (UA) Submissions – California Department of Education (CDE) Review

In November CDE will begin the process of reviewing the 2022–23 unaudited actuals data submissions.

A focus of the review will be local education agency (LEA) indirect cost rate calculations, which will provide the rates to be used in 2024–25. The review is to ensure the rates calculated are in accordance with the CDE's delegation agreement with the U.S. Department of Education (ED). In addition, the CDE wants to ensure the financial data is accurate, consistent, and reliable.

CDE staff may contact LEA staff with questions regarding the indirect cost rate calculation or any other financial reporting questions. CDE appreciates LEA staff's timely assistance with these questions in order to ensure the statewide financial data will be published in a timely manner.

Email Contact Information

The CDE provided the following list of email accounts for LEAs to direct their questions:

sacsinfo@cde.ca.gov: Questions pertaining to accounting and financial reporting, including using the standardized account code structure (SACS) (e.g., resource coding, valid codes and combinations for specific programs, SACS Query), indirect cost rate (ICR) usage, any other area besides the SACS Web System and submitting unaudited actuals data to the CDE (see below).

sacsweb@cde.ca.gov: Questions pertaining to the SACS Web System, including system access, system technical issues, system workflow issue, issue promoting and submitting datasets.

unauditedactuals@cde.ca.gov: Questions pertaining to submitting the unaudited actual year-end financial data, including submission due dates and promoting or resubmitting or certifying unaudited actual data to the CDE.

Staff Updates

CDE announced that a new consultant, Cindi Mallet, was recently hired in the Fiscal Oversight and Support Office.

Accounting Updates

Special Education Goals to Child Development (Fund 12) Update

The discussion regarding opening Special Education goal codes (5XXX) to Fund 12, Child Development Fund, was proposed during the [SACS Forum meeting February 14](#) and [SACS Forum meeting May 16, 2023](#). CDE received inquiries from LEAs requesting the combinations be opened to better track Special Education expenditures recorded in Fund 12. The CDE had requested

feedback from LEAs but did not receive much. A concern with opening the Special Education goal codes in Fund 12 is it would potentially cause issues in calculating the Maintenance of Effort (MOE). Therefore, CDE decided we will not open 5XXX goal codes to Fund 12 at this time.

Every Student Succeeds Act (ESSA) Per-Pupil Expenditure (PPE) Reporting Update

The collection period for 2022–23 data will begin in December of 2023 with data due to be submitted by March 1, 2024. The CDE will be emailing LEAs access codes at the beginning of December or end of November.

LEAs are instructed to use the enrollment data prepopulated in the ESSA PPE Application for this reporting. One informational webinar will be held in January of 2024 which will provide additional information necessary for ESSA PPE reporting. Any questions regarding ESSA PPE may be sent to essappe@cde.ca.gov.

School Level Finance Survey (SLFS)

The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by ESSA, requires state educational agencies and their LEAs to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures. To strengthen the data that has been collected via the ESSA PPE requirements, the National Center for Education Statistics (NCES) within the ED, along with the Office of Civil Rights (OCR), is implementing a new requirement. The SLFS will allow for more continuity in reporting data at the school-level so that expenditures can be compared on a local, state, and national level.

The Civil Rights Data Collection, through which the SLFS is completed, is a mandatory data collection that recipients are required to meet. The SLFS is utilized to provide data to researchers, state and federal agencies, and the general public on topics such as resource inequities, correlation at the school and per-pupil level of expenditures across states, how expenditures vary between low and high-income schools, and how spending on different functions affects student outcomes.

The SLFS data collection differs from the ESSA PPE requirement in that it collects financial data at a higher level of detail at the school level while not collecting data at a per-pupil level. CDE will collect the SLFS data from LEAs via the existing ESSA PPE data collection system. ESSA PPE data will be utilized to fulfill the reporting requirements for LEAs through 2022–23, however, additional information will be required of LEAs to fulfill this requirement starting with 2023–24 data. The table below contains information as to the required data beginning with the reporting of 2021–22.

Fiscal Year	Required Data
2021–22	ESSA PPE submission
2022–23	ESSA PPE submission
2023–24	NCES Function Instruction (1000)

2024–25 and beyond	<div>NCES Functions:</div> <div><div>■ Instruction (1000)</div><div>■ Pupil Support Services (2100)</div><div>■ Instruction Support Services (2200)</div><div>■ School Administration (2400)</div></div> <div>Plus, three exhibits:</div> <div><div>■ Salaries paid to teachers (With NCES Function 1000)</div><div>■ Salaries paid to instructional staff or assistants (With NCES Function 1000)</div><div>■ Books and Periodicals (with NCES Functions 1000 and 2200)</div></div>
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Calculating School-Level SLFS Data

Please note that the guidance below works within the current standardized account code structure (SACS) and the current CDE financial data collection process. SLFS does not require that states or LEAs develop new accounting structures or data collection systems to implement this reporting requirement.

The SLFS rollout will be gradual, starting with the 2023–24 data collection. LEAs must report total instructional costs per site, utilizing current expenditures from SACS Functions 1000, 1100, 1110–1130, and 1190. Starting in 2024–25, all SLFS data elements must be reported, including salary information tied to specific function codes, instructional costs, books and periodicals, and technology-related expenses. Please see Figures 1a and 1b below for additional information.

LEAs, including charter schools, will calculate school-level SLFS data using the financial data available in their local accounting systems. The SLFS data collection is designed to supplement, not supplant, data already collected via the ESSA PPE data reporting requirements.

Figure 1a

NCES Function	NCES Description	SACS Function(s)
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1000	Instruction	<p>1000 - Instruction</p> <p>1110- Special Education: Separate Specialist Instruction</p> <p>1120 - Special Education: Resource Specialist Instruction</p> <p>1130 - Special Education: Supplemental Aids and Services in Regular Classrooms</p> <p>1190 - Special Education: Other Specialized Instructional Services</p>
2100	Student Support Services	<p>3110 - Guidance and Counseling Services</p> <p>3120 - Psychological Services</p> <p>3130 - Attendance and Social Work Services</p> <p>3140 - Health Services</p> <p>3150 - Speech, Pathology, and Audiology Services</p> <p>3900 - Other Pupil Services</p>
2200	Instructional Staff Support	<p>2100 - Instructional Supervision and Administration</p> <p>2130 - Curriculum Development</p> <p>2140 - In-House Instructional Staff Development</p> <p>2420 - Instructional Library, Media, and Technology</p> <p>2490 - Other Instructional Resources</p> <p>3160 - Pupil Testing Services</p>
2400	School Administration	2700 - School Administration

Figure 1b

NCES Description	SACS Object(s)
Salaries paid to teachers (with NCES Function 1000)	1100 - Certificated Teachers' Salaries

Salaries paid to instructional staff or assistants (with NCES Function 1000)	2100 - Classified Instructional Salaries 2200 - Classified Support Salaries 2900 - Other Classified Salaries
Books and Periodicals (with NCES Functions 1000 and 2200)	4100 - Approved Textbooks and Core Curricula Materials 4200 - Books and Other Reference Materials

The following are guidelines and other information to assist LEAs with their SLFS calculations. To conform with federal financial data collections, the CDE used National Public Education Financial Survey (NPEFS) guidelines to calculate current expenditures.

Included Expenditures

To meet the SLFS requirement, LEAs need to report all expenditures related to the day-to-day operation of public schools, which includes those incurred by school districts. These expenses involve staff salaries, benefits, supplies, purchased services, as well as general and school administration costs. It is important to note that the law requires actual expenditures, not budgeted or estimated, to be used in the SLFS calculation.

Excluded Expenditures

Certain expenditures should be excluded when reporting school-level financial information. For example, expenditures not associated with prekindergarten through grade twelve students, such as adult education. Additionally, one-time significant expenditures, such as facility acquisition, should be excluded as it may distort the school-level data. The CDE recommends LEAs consider the following categories for exclusion:

- Adult Education (Fund 11; Goal 4XXX)
- Capital Outlay (Function 8500; Object 6XXX)
- Community Services (Goal 8100, Function 5000)
- Debt Service (Function 9100, Object 74XX)
- Nonagency (Goals 7110 and 7150)
- Tuition (Function 9200, Object 71XX)
- Transfers (Functions 9200 and 9300; Object 72XX, 76XX)
- County Services to Districts (Goal 8600)

Resource Code Updates

The CDE released a validation table update dated September 29, 2023. All code combinations contained in the table update were included in the October 25 release of the SACS Web System.

The validation tables will continue to be posted on the CDE [SACS Valid Codes and Combinations](#) web page for those LEAs who continue to use the tables in their local accounting systems.

The September 29 update included three new resource codes:

4129 – Bipartisan Safer Communities Act - Stronger Connections Grant (BSCA-SCG)

6018 – Student Support and Enrichment Block Grant (COE's only)

7399 – Local Control Funding Formula (LCFF) Equity Multiplier

CDE also added end dates to the following programs, which will no longer be valid after June 30, 2024:

4810 – Other ARRA Programs

7431 – COVID-19 Supplemental Funding for ROCPs

The following programs were also ended and will no longer be valid after June 30, 2025:

7422 – In-Person Instruction (IPI) Grant

7425 – Expanded Learning Opportunities (ELO) Grant

7426 – Expanded Learning Opportunities (ELO) Grant – Paraprofessional Staff

Participants who wish to receive email notifications of future table updates can subscribe to the mailing list by sending a blank message to join-sacs-update@mlist.cde.ca.gov. The email notification contains links to the downloadable files and a summary document of the changes.

Indirect Cost Rate (ICR) Calculation – Office of Management and Budget Proposed Changes to the Uniform Guidance for Federal Awards (OMB 2 C.F.R. Part 200)

The Office of Management and Budget (OMB) has proposed changes to the Uniform Guidance, OMB 2 C.F.R. Part 200, which establishes uniform administrative requirements, cost principles and audit requirements for federal awards.

The CDE shared that OMB has proposed changes to several other sections of Part 200, however CDE is focusing on the following proposed changes that impact the ICR calculation.

- Increase the Federal Single Audit compliance threshold from \$750,000 (2.CFR 200.501) to \$1,000,000. SACS Function Code 7190 is used to record annual financial audits conducted pursuant to the Single Audit Act. Costs reported in this function are included in the LEA's indirect cost pool on the Form ICR.

- Increase the threshold from \$5,000 to \$10,000 in determining items that are considered equipment. Currently, property costing up to \$5,000 (2.CFR.200.33) can be charged to federal grants as supplies rather than equipment. Amounts charged as supplies (Objects 4000-4999) are included in the total base costs. Amounts charged to Object 6400, Equipment, and 6500, Equipment Replacement, are excluded entirely from the ICR calculation.
- Increase the exclusion threshold of subagreements from \$25,000 to \$50,000. Current indirect cost guidelines allow that up to \$25,000 (2.CFR.200.68) for each individual subagreement may be coded to Object 5800, Professional/Consulting Services & Operating Expenditures, with the remainder charged to Object 5100, Subagreements for Services. Amounts charged to Object 5800 are included in the ICR calculation and in eligible program expenditures on which indirect costs are charged. Amounts charged to Object 5100 are excluded entirely from the ICR calculation and excluded from eligible program expenditures on which indirect costs are charged.

A participant asked if CDE will change the inventory threshold which is currently set at \$500. CDE clarified that the inventory threshold is a state law and not something CDE can change. CDE is not aware of any current legislation proposing to change the inventory threshold.

Another participant asked if the proposed changes affecting the ICR calculation are taking effect for 2024. CDE responded there was no effective date in the proposal document. CDE is awaiting more information from OMB.

Governmental Accounting Standards Board (GASB) 100 – *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*

GASB 100 was issued in June 2022 and is effective for 2023–24. It is an amendment of GASB 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*, which was issued in December, 2010.

Prior-period adjustments were addressed in GASB 62 but were removed from this Statement because the Board found that the term “prior-period adjustments” was for transactions that resulted in an adjustment to or restatement of prior periods, so it is method of recognition, rather than a type of transaction. The elimination of prior-period adjustments is to remove redundancies and to alleviate confusion in practice.

This Statement addresses accounting and financial reporting for accounting changes and error corrections. Four types of transactions are grouped into two main categories:

1. Accounting Changes

- a. Change in Accounting Principle
- b. Change in Accounting Estimate
- c. Change to or within the Financial Reporting Entity

2. Error Corrections

The following are key points for implementing the provisions of GASB 100 for each type of transaction.

Change in Accounting Principle

- Change from one generally accepted accounting principle (GAAP) to another GAAP – justification is required to explain why the new principle is preferable.
- Adoption of a new accounting principle: justification is not required.
- A change from non-GAAP to GAAP is error correction, not a change in accounting principle.
- A change in accounting principle should be reported retroactively by restating prior periods, if practicable.
- For governments that report a single period in financial statements, the beginning position should be restated for the cumulated effect of the change.
- For governments that report comparative financial statements, all periods should be restated, and the beginning position of the earliest period should be restated for the cumulated effect of the change. If it is not practicable to restate all prior periods, restate beginning balances of current period.

Change in Accounting Estimate

- This Statement clarifies that accounting estimates are outputs determined based on inputs.
- A change in accounting estimate occurs when inputs change.
 - ◆ Example: change from straight-line method to double-declining balance method for capital asset depreciation.
- A change in accounting estimated should be reported prospectively by recognizing the change in the current period.

Change to or within the Financial Reporting Entity

- This Statement is expanded from GASB 62 to include certain changes in the funds.
 - ◆ Example: addition or removal of a fund resulting from movement of resources.
- The change to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period.

- ❖ Example: Fund A is combined into Fund B. The beginning balance of Fund B should be adjusted to include the balance of Fund A.

Error Correction

- Examples include mathematical miscalculations, misapplication of accounting principle, and misuse of all the facts that existed as of the financial statement date.
- As stated earlier, a change from non-GAAP to GAAP is error correction, not a change in accounting principle.
- An error correction should be reported retroactively by restating prior periods presented.
- For governments that report a single period in the financial statements, the beginning position should be restated for the cumulated effect of the change.
- For governments that report comparative financial statements, all periods should be restated, and the beginning position of the earliest period should be restated for the cumulated effect of the change. If it is not practicable to restate all prior periods, restate beginning balances of current period.

This Statement also requires disclosure in notes in financial statements and addresses how the information should be presented in required supplementary information, including management's discussion and analysis, and supplementary information, including the statistical section tables.

[GASB 100](#)  (PDF) is available on the GASB website.

GASB 101 – *Compensated Absences*

GASB 101 was issued in June 2022 and will be effective for 2024–25. This Statement supersedes GASB 16, *Accounting for Compensated Absences*, that was issued in 1992.

Under GASB 16, compensated absences were defined as absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave.

The definition of compensated absences under GASB 101:

“A *compensated absence* is leave for which employees may receive one or more (a) cash payments when the leave is used for time off; (b) other cash payments, such as payments for unused leave upon termination of employment; or (c) noncash settlements, such as conversion to defined benefit postemployment benefits.”

Examples are vacation (or annual) leave, sick leave, paid time off, holidays, parental leave, bereavement leave, and certain types of sabbatical leave (such as unrestricted sabbatical leave).

Following are the exceptions that are not recognized as a liability for compensated absences:

- Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits.

- Parental leave, military leave, and jury duty leave until the leave commences.
- Unlimited leave until the leave is used.
- Holiday leave that is taken on specific date not at the discretion of employees.
- Restricted sabbatical leave.

For governments that have the “use-it-or-lose-it” policy, i.e., unused leave will be forfeited at the end of fiscal year, no liability is to be recognized because the governments do not have an obligation to provide time off or payment or settlement in the future period.

Recognition and Reporting of Compensated Absence in Government-wide Financial Statements

1. Leave that has not been used

- Recognize a liability if all the following are met:
 - ❖ Services already rendered.
 - ❖ Leave accumulates.
 - ❖ More likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

2. Leave that has been used but is not settled in cash or through other means

- Recognize a liability, including any applicable salary-related payments.

As stated in GASB 101, appendix B, paragraph B12, the definition of “more likely than not” has been established as the likelihood of occurrence is more than 50 percent.

Recognition and Reporting of Compensated Absence in Governmental Funds

- No change from previous statement, i.e., GASB 16.
- Recognize expenditures only when payments come due upon the occurrence of relevant events (e.g., employee resignations and retirements).

No expenditure would be recognized for unpaid balance of compensated absence for active employees.

- For portion of compensated absences used but not yet paid as of fiscal year end, the liability may be reported as salaries payable.

California School Accounting Manual Procedure 465, Liability for Compensated Absences in Governmental Funds

Overall, the procedure is still correct, except the following:

“...In most LEAs, because sick-leave days are not normally paid at termination, they are not a liability for purposes of this procedure...”

Under GASB 16, no liability would be calculated or accrued in the government-wide financial statements. The rationale was that unused sick leave accumulated and might be used by employees at any time, but any unused sick leave would be forfeited upon termination.

Under GASB 101, LEAs will be required to perform an analysis to determine a liability in government-wide financial statements to estimate how much sick leave balances are more likely than not to be used as time off in future reporting periods. The rationale is that some of the accrued sick leave may be used before separation by employees and some will be forfeited when the employees separated from the government.

Considerations for implementation

- Review types of leave provided by the LEA.
- Review the employment policies for each type of leave.
- Start to gather historical information about the use, payments, or forfeiture of compensated absences.

[GASB 101](#)  (PDF) is available on the GASB website.

SACS Financial Reporting

SACS Web-based Financial Reporting System (SACS Web System) Updates

Release Dates

- 2022–23 Unaudited Actuals released June 30
 - ◆ Special Education Maintenance of Effort reports released August 25
 - ◆ Government-wide reports released September 29
- 2023–24 1st Interim released October 25
- 2023–24 2nd Interim anticipated by mid-January 2024

Reminders

Issue: The 2023–24 Interim period forms do not extract data from 2022–23 Unaudited Actual submissions. 2022–23 Unaudited Actual amounts will need to be manually entered into the following 2023–24 Interim period forms:

- Criteria and Standards (Form 01CSI)
- Every Student Succeeds Act Maintenance of Effort (Form ESMOE)
- Update: Indirect Cost Rate Worksheet (Form ICR)
- Special Education Maintenance of Effort (Report SEMAI)

Proposed SACS Web System 2024 Changes: Criteria and Standards

CDE recently convened a Criteria and Standards (C&S) committee on September 18, 2023. Pursuant to *Education Code* Section 33127, updates to the C&S will need to be reviewed by a committee and adopted by the State Board of Education (SBE). The last committee convened in 2013 for the implementation of LCFF. The recently convened committee was mainly language clean-up such as removing terminology no longer applicable to LCFF, technical changes to improve fiscal monitoring reviews, and change ADA threshold from 400,000 to 250,000 to conform to Senate Bill 913 (Chapter 920, Statutes of 2022).

The proposed changes will be presented to the SBE in January 2024 for adoption. If adopted by the SBE, the revisions will deploy in the SACS Web System 2024–25 budget and interim reporting periods and the changes will be applicable to districts, COEs, and JPAs.

Following are the criteria affected by the proposed changes:

1. Remove terminology no longer applicable to LCFF

- LCFF Revenue – Criterion 2/4
- Salaries and Benefits – Criterion 3/5

2. Technical changes to improve fiscal monitoring reviews where Form CASH will be required for the budget reporting period. Note that LEAs may continue to use their own cashflow worksheet. Currently, Form CASH is only required for interim reporting periods. The projected end of fiscal year cash balance criterion will be added to the budget period C&S. Consequently, the Fund Balance Criterion will be renamed to Fund and Cash Balances Criterion (7/9).

3. The ADA threshold will be changing the last tier from 400,000 to 250,000, which will be applicable to school districts and JPAs only.

- Fund Balance – Criterion 9
- Reserves Criterion – Criterion 10

NOTE: Subsequent to the November 7th meeting, the SBE reviewed and adopted the above changes to C&S at the January 18, 2024 State Board Meeting.

Next Meeting

The next SACS Forum is tentatively scheduled for Tuesday, February 13, 2024. CDE is again planning on offering the forum via webinar only.

UPDATE: The February 13 SACS Forum was cancelled. The next forum is scheduled for May 14, 2024.

Questions: Financial Accountability & Information Services | sacsinfo@cde.ca.gov | 916-322-1770

Last Reviewed: Friday, February 2, 2024



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SACS Forum Meeting Minutes, May 2024

Standardized Account Code Structure (SACS) May 14, 2024 meeting minutes.

Meeting held via webinar at the California Department of Education (CDE), Sacramento

Meeting Agenda

Announcements and Information

- [Local Education Agency \(LEA\) Approved Indirect Cost Rates Posted](#)
- [2022–23 Unaudited Actuals \(UA\) Submissions – Observations](#)
- [SACS Web System 2024 Budget Release](#)
- [California School Accounting Manual Update \(CSAM\)](#)

Accounting Update

- [Validation Tables](#)
- [Every Student Succeeds Act \(ESSA\) Per-Pupil Expenditure \(PPE\) Reporting Update](#)
- [School Level Finance Survey \(SLFS\)](#)
- [Child Care and Development Programs Transferred to Department of Social Services \(DSS\) Reminder](#)

Accounting Discussion

- [Proposition \(Prop\) 28: Arts and Music in Schools \(AMS\) Discussion](#)

Next Meeting

Meeting Minutes

Announcements and Information

Local Education Agency (LEA) Approved Indirect Cost Rates Posted

The 2024-25 approved indirect cost rates have been published and can be found on the CDE's [Indirect Cost Rate \(ICR\)](#) web page.

2022–23 Unaudited Actuals (UA) Submissions – Observations

The CDE provided a list of accounting and reporting observations (DOCX) made during review of the 2022–23 unaudited actuals data reviews. Once again, indirect cost rate calculations were the focus of these reviews and associated observations are also noted on this list.

The document also includes several observations made during Charter School Alternative Form reviews. Note that this was the first year of the Alternative Form data collected in SACS Web System with a number of new technical review checks.

SACS Web System 2024 Budget Release

The 2024–25 Budget reporting period was released on May 3rd.

California School Accounting Manual Update (CSAM)

The CDE announced it is working on a CSAM update which is planned for publishing late 2024 – early 2025. The last CSAM update was in 2019. Some of the updates will include account code and other accounting changes associated with Governmental Accounting Standards Board (GASB) statements and resource code changes (new and obsolete).

Accounting Updates

Validation Tables

An overview was given of the latest validation table update. All new account codes and combinations were included in the SACS Web System 2024-25 Budget reporting period released May 3.

The update included the following updates:

New Resource Codes

Resource	Title	Effective Year
6620	Reversing Opioid Overdoses	2023–24
7034	Child Nutrition: Commercial Dishwasher Grant	2023–24

New Combination

Fund	Resource	Effective Year
Child Development Fund (Fund 12)	6670 – Arts and Music in Schools (AMS) – Funding Guarantee and Accountability Act (Proposition 28)	2023–24

Change of Accounting

Resource	Title	Change
6334	CA Community Schools Partnership Act – Technical Assistance Center Contacts	Now subject to unearned revenue

Programs Ending

Resource	Title	Effective Year
3180	NCLB: Title I, School Improvement Grant	2024–25
3215	Governor’s Emergency Education Relief Fund: Learning Loss Mitigation	2023–24
5653	Project School Emergency Response to Violence (SERV)	2023–24
5654	Immediate Aid to Restart School Operations (Restart)	2023–24

The validation tables will continue to be posted on CDE’s [SACS Valid Codes and Combinations - Standardized Account Code Structure \(SACS\) \(CA Dept of Education\)](#) web page for those LEAs who continue to use the tables in their local accounting systems.

Every Student Succeeds Act (ESSA) Per-Pupil Expenditure (PPE) Reporting Update

The 2022–23 report has been finalized and data is currently being prepared for inclusion in the Local Agency Report Card (LARC).

Common issues identified in the 2022–23 reporting were discussed. It was noted that LEA level expenditures need to include school expenditures in their calculations. Discrepancies in the LEA level expenditures were the most common reason for LEAs having their submittal returned this year.

Other common issues included LEAs failing to list any excluded expenditures (LEAs are expected to have some excluded expenditures each year) and the failure of LEAs to certify after entering their data.

LEAs will receive 2023–24 reporting instructions in November 2024. LEAs are encouraged to wait until after the annual webinar, typically scheduled in January, to complete their report.

For related questions, please contact ESSAPPE@cde.ca.gov, which is monitored year-round.

School Level Finance Survey (SLFS)

The CDE shared the new [School Level Finance Survey \(SLFS\) Reporting](#) web page. The webpage includes:

- SLFS information presented at prior SACS Forums
- 14-minute video explaining the new requirement
- Copy of the CDE notification about this new requirement
- Frequently asked questions which include questions received as early May 2024

The CDE has been working with its developers to modify the existing ESSA-PPE reporting application to capture SLFS data. Once the modifications have been completed, the CDE will create a video tutorial to familiarize users with the application.

The collection window of December 2024 to March 2025 will collect FY 2023–24 financial data. LEAs will need to provide the total current expenditures (both school-level and central) for NCES Function 1000 (Instruction) for each of its schools. Crosswalks have been created and are available at the SLFS webpage to assist LEA's in converting NCES Functions to SACS Functions. For example, to calculate NCES Function 1000, an LEA will need to obtain the sum of SACS Function codes 1000, 1110, 1120, 1130, and 1190 for total current expenditures at the school level and the share of central expenditures.

For SLFS related questions, please contact SLFS@cde.ca.gov.

Child Care and Development Programs Transferred to Department of Social Services (DSS) Reminder

CDE reminded LEAs they may continue to use existing SACS resource codes previously established for the child care and development programs that are now administered by DSS. As a reminder, CDE will not update the SACS Query for new funding administered by DSS. Any new Program Cost Account codes (PCAs) administered by DSS for existing programs will not be added to the SACS Query. LEAs will need to search by resource code or title name to confirm that there is an existing resource code. Generally, CDE only assigns resource codes for programs that are administered by CDE.

For new DSS administered child care and development programs, CDE established the following locally defined resource code ranges for LEAs to further track the funding in their local systems:

- Federally funded resource range 5160–5199: Must roll up to Resource 5160 when reporting data to CDE
- State funded resource range 6160–6199: Must roll up to Resource 6160 when reporting data to CDE

For additional information on DSS administered child care and development programs, please refer to DSS webpage: <https://www.cdss.ca.gov/inforesources/child-care-and-development> .

Accounting Discussion

Proposition (Prop) 28: Arts and Music in Schools (AMS) Discussion

Background: Proposition 28 has several reporting requirements, both at the school site and local education agency (LEA) level. One of the reporting requirements at the LEA level is the Expenditure Report. The Expenditure Report requires LEAs to report to the CDE the amount of unexpended funds by October 1 after the three-year expenditure spending period concludes, or 60 days after ceasing operation (charter schools only). The CDE suggested two options to demonstrate compliance: 1) using locally defined SACS Resource Codes to differentiate expenditures by allocation fiscal year, and 2) using a locally defined SACS Function or Goal Code to identify all arts education program expenditures regardless of funding source.

CDE asked for feedback from LEAs on how they are differentiating expenditures by allocation fiscal year.

Many of the participants expressed that they are using Project Year to distinguish between the allocation years. Participants provided examples on how to use Project Year to record expenditures. Some mentioned that it may be challenging when districts within the same county may be using the Project Year field inconsistently from each other.

A few LEAs requested for a locally defined resource code range (e.g. 6771, 6772, and 6773). Participants discussed that using the locally defined resource codes would cause an additional burden to set up the accounts each year and train staff on how to properly code expenses each year.

A comment was made to use the First in, First Out method as this streamlines the expenditure reporting process throughout the year. Another comment was made that for a small LEA they can use a spreadsheet program such as Excel to track expenditures and roll up information to Resource Code 6770.

Comments were made that some LEAs are using locally defined goal and function codes to track expenditures by allocation year.

NOTE: CDE reviewed LEA feedback and concluded it will not be opening additional resource codes to capture future year allocations for Proposition 28. CDE suggests LEAs utilize their local accounting systems and tools to differentiate expenditures for audit purposes. The CDE would like to remind LEAs of the previously suggested guidance of using locally defined Goal and Function codes. Additionally, for LEAs that are using Project Year, CDE recommends review of CSAM Procedure 315.

Next Meeting

The next SACS Forum is tentatively scheduled for Tuesday, November 5, 2024. CDE is planning on offering the forum via webinar only.

To receive email notification of future meetings, meeting handouts, and notice when meeting minutes and recordings are posted to the web, please send a blank message to join-sacs-forum@mlist.cde.ca.gov to subscribe to the sacs-forum mailing list.

Questions: Financial Accountability & Information Services | sacsinfo@cde.ca.gov | 916-322-1770

Last Reviewed: Tuesday, June 18, 2024



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Frequently Asked Questions - SACS

Frequently asked questions regarding standardized account code structure (SACS) financial reporting.

Education Protection Account

1. Have unique account codes been established for the Education Protection Account (EPA) entitlement?
 2. How should the adjustment of the EPA entitlement from P-2 to Annual be recorded?
 3. How should Local Educational Agencies (LEAs) record EPA expenditures? Since the EPA entitlement merely replaces state aid funds that have always been reported in Resource 0000, is it appropriate to accumulate the costs in Resource 0000 and then make a direct cost transfer from Resource 0000 to Resource 1400?
 4. Must expenditures of EPA funds be charged directly to the EPA resource at the time of expenditure, or may periodic or annual adjusting entries be made between another resource and Resource 1400?
 5. Can EPA funds be transferred to other resources?
 6. Can contributions from other resources (funding sources) be made to Resource 1400?
 7. Can EPA funds be carried over into the following year?
 8. Must the EPA entitlement be allocated proportionately to the programs that generate Average Daily Attendance (ADA)?
 9. The law specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. What is the definition of administrative costs?
 10. Specifically, for what types of activities may EPA funds be used?
 11. May EPA funds be used for indirect costs?
 12. Will the California Department of Education (CDE) provide a template that LEAs can use for reporting EPA revenues and expenditures?
 13. The law requires that the use of EPA funds be determined by the governing board at an open public meeting. Does this meeting need to be a separate meeting only for the discussion of EPA funding?
 14. When should the open public meeting for discussing the use of EPA funding be held?
 15. Will the CDE provide guidance or sample language for a governing board's approval of the use of EPA funds at an open public meeting?
 16. What are some example journal entries?
 17. Can the charter school 1% supervisorial oversight fee be charged on EPA funds?
 18. Has the CDE provided any additional EPA information?
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1. Have unique account codes been established for the Education Protection Account (EPA) entitlement? (Updated 06-Jun-2017)

Yes, standardized account code structure (SACS) Resource 1400, Education Protection Account, and revenue Object 8012, Education Protection Account Entitlement, have been established. These codes are required to be used by all local educational agencies (LEA), including charter schools, receiving EPA funds.

Charter schools reporting financial data via the Alternative Form, which does not contain resource codes, should use Object 8012 to record the EPA entitlement.

2. How should the adjustment of the EPA entitlement from P-2 to Annual be recorded? (Updated 06-Jun-2017)

Any amount received in the current year that was not accrued in the prior year should be recorded to Resource 1400 using Object 8019, LCFF/Revenue Limit State Aid – Prior Years.

Charter schools reporting financial data via the Alternative Form should use Object 8019.

3. How should LEAs record EPA expenditures? Since the EPA entitlement merely replaces state aid funds that have always been reported in Resource 0000, is it appropriate to accumulate the costs in Resource 0000 and then make a direct cost transfer from Resource 0000 to Resource 1400?

EPA expenditures should be reported in Resource 1400 using the actual expenditure account lines where feasible, and not lump-sum transferred using Object 5710, Transfers of Direct Costs. The intention of the EPA reporting requirement is transparency. Reporting actual expenditure items achieves this better than a lump-sum transfer. The use of a unique resource code facilitates this transparency in the LEA's accounting records.

4. Must expenditures of EPA funds be charged directly to the EPA resource at the time of expenditure, or may periodic or annual adjusting entries be made between another resource and Resource 1400?

It is appropriate to record periodic adjusting entries between another resource and Resource 1400. However, as mentioned previously, the entries should be made using the actual expenditure account lines and not as a lump-sum direct cost transfer.

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5. Can EPA funds be transferred to other resources? (Updated 06-Jun-2017)

Allowable expenditures should be recorded directly to EPA Resource 1400 to the extent possible. The CDE expects that school districts and charter schools incur sufficient

unrestricted educational expenditures that should allow for easily identifying amounts to be reported in Resource 1400.

However, due to a unique characteristic of county offices of education (COEs) in that they may operate many programs on a fee for service model, it may be necessary for COEs to transfer EPA funds to other resources in order to keep program accounting intact.

An example is an excess tax COE that historically has operated a program on behalf of school districts on a fee for service basis. This COE may decide to use its new minimum \$200 per ADA EPA entitlement towards the cost of running the program, thus enabling them to charge less to participating school districts. Although the program is partially funded with unrestricted revenues, the COE may want to keep expenditures together in order to determine the charges for services.

6. Can contributions from other resources (funding sources) be made to Resource 1400?

No. Because LEAs have a legal requirement to report the receipt and use of EPA funds, contributions to Resource 1400 from other resources would distort EPA expenditures and not result in the intended reporting transparency. Also note that the EPA is not a “program,” in the sense that it is not “a group of related activities that operate together to accomplish specific purposes or objectives.” The normal reason for recording a contribution to a program is to keep program expenditures together, which does not apply in this context. Therefore, contributions from other funding sources should not be made to Resource 1400.

7. Can EPA funds be carried over into the following year? (Updated 06-Jun-2017)

The law does not restrict the amount of EPA funds that may be carried over. As a practical matter, though, most EPA funds probably will be expended each year.

8. Must the EPA entitlement be allocated proportionately to the programs that generate ADA? (Updated 06-Jun-2017)

There are no statutory requirements on how EPA funds should be allocated and each LEA decides locally how to best allocate funds.

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9. The law specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. What is the definition of administrative costs? (Updated 06-Jun-2017)

The CDE has interpreted that administrative costs, as used within Section 36 of Article XIII of

the California Constitution, means anything defined as administration in the *California School Accounting Manual*. Administrative costs include general administration, school administration, and instructional administration:

- General administration refers to agency-wide administrative activities including governing board, superintendent, and district-level fiscal, personnel, and central support services.
- School administration refers to activities concerned with directing and managing the operation of a particular school.
- Instructional administration refers to activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

The CDE has determined that expenditures by county offices of education for certain administrative activities they are required to perform on behalf of the school districts within the county are not administrative costs for purposes of the law. These expenditures are separately identifiable within the county office's financial reports.

The CDE believes that defining administration at the functional level, rather than by specific items of expenditure, will make it easier for LEAs to identify costs that may be charged to EPA. Furthermore, the CDE is confident that LEAs incur a sufficient level of non-administrative costs, e.g., instruction and pupil services, to easily meet the intent of the law to not use EPA funding for administrative costs.

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10. Specifically, for what types of activities may EPA funds be used?

Except as provided below for COEs, the following tables of SACS functions show the activities for which EPA funds may and may not be used:

1000–1999 INSTRUCTION

SACS Function	Chargeable to EPA?
1000 Instruction	Yes
1110 Special Education: Separate Classes	Yes
1120 Special Education: Resource Specialist Instruction	Yes
1130 Special Education: Supplemental Aids and Services in Regular Classrooms	Yes
1180 Special Education: Nonpublic Agencies/Schools	Yes
1190 Special Education: Other Specialized Instructional Services	Yes

2000–2999 INSTRUCTION-RELATED SERVICES

SACS Function	Chargeable to EPA?
2100 Instructional Supervision and Administration	No
2110 Instructional Supervision (optional)	No
2120 Instructional Research (optional)	No
2130 Curriculum Development (optional)	No
2140 In-house Instructional Staff Development (optional)	No
2150 Instructional Administration of Special Projects (optional)	No
2200 Administrative Unit (AU) of a Multidistrict SELPA	No
2420 Instructional Library, Media, and Technology	Yes
2490 Other Instructional Resources	Yes
2495 Parent Participation (optional)	Yes
2700 School Administration	No

3000–3999 PUPIL SERVICES

SACS Function	Chargeable to EPA?
3110 Guidance and Counseling Services	Yes
3120 Psychological Services	Yes
3130 Attendance and Social Work Services	Yes
3140 Health Services	Yes
3150 Speech Pathology and Audiology Services	Yes
3160 Pupil Testing Services	Yes

3600 Pupil Transportation	Yes
3700 Food Services	Yes
3900 Other Pupil Services	Yes

4000–4999 ANCILLARY SERVICES

SACS Function	Chargeable to EPA?
4000 Ancillary Services	Yes
4100 School-Sponsored Co-curricular (optional)	Yes
4200 School-Sponsored Athletics (optional)	Yes
4900 Other Ancillary Services (optional)	Yes

5000–5999 COMMUNITY SERVICES

SACS Function	Chargeable to EPA?
5000 Community Services	Yes
5100 Community Recreation (optional)	Yes
5400 Civic Services (optional)	Yes
5900 Other Community Services (optional)	Yes

6000–6999 ENTERPRISE

SACS Function	Chargeable to EPA?
6000 Enterprise	No

7000–7999 GENERAL ADMINISTRATION

SACS Function	Chargeable to EPA?
7100 Board and Superintendent	No
7110 Board	No
7120 Staff Relations and Negotiations (optional)	No
7150 Superintendent (optional)	No
7180 Public Information (optional)	No
7190 External Financial Audit—Single Audit	No
7191 External Financial Audit—Other	No
7200 Other General Administration	No
7210 Indirect Cost Transfers	No
7300 Fiscal Services (optional)	No
7310 Budgeting (optional)	No
7320 Accounts Receivable (optional)	No
7330 Accounts Payable (optional)	No
7340 Payroll (optional)	No
7350 Financial Accounting (optional)	No

7360 Project-Specific Accounting (optional)	No
7370 Internal Auditing (optional)	No
7380 Property Accounting (optional)	No
7390 Other Fiscal Services (optional)	No
7400 Personnel/Human Resources Services (optional)	No
7410 Staff Development (optional)	No
7430 Credentials (optional)	No
7490 Other Personnel/Human Resources Services (optional)	No
7500 Central Support (optional)	No
7510 Planning, Research, Development, and Evaluation (optional)	No
7530 Purchasing (optional)	No
7540 Warehousing and Distribution (optional)	No
7550 Printing, Publishing, and Duplicating (optional)	No
7600 All Other General Administration (optional)	No
7700 Centralized Data Processing	No

8000–8999 PLANT SERVICES

SACS Function	Chargeable to EPA?
8100 Plant Maintenance and Operations	Yes
8110 Maintenance (optional)	Yes
8200 Operations (optional)	Yes
8300 Security (optional)	Yes
8400 Other Plant Maintenance and Operations (optional)	Yes
8500 Facilities Acquisition and Construction	Yes
8700 Facilities Rents and Leases	Yes

9000–9999 OTHER OUTGO

SACS Function	Chargeable to EPA?
9100 Debt Service	Yes
9200 Transfers Between Agencies	Yes

County Office of Education only

SACS Goal	Chargeable to EPA?
8600 County Services to Districts (without regard to function)	Yes

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11. May EPA funds be used for indirect costs?

Indirect costs are not an allowable use of EPA funds because they are primarily administrative costs.

12. Will the CDE provide a template that LEAs can use for reporting EPA revenues and expenditures? (Updated 06-Jun-2017)

The law did not prescribe a format for LEAs to report their receipt and expenditure of EPA funds, nor did it require the CDE to develop a format. Therefore, the CDE will not be providing a template. It will be at an LEA's discretion to determine the format for reporting its EPA revenue and expenditures on its Web site.

13. The law requires that the use of EPA funds be determined by the governing board at an open public meeting. Does this meeting need to be a separate meeting only for the discussion of EPA funding? (Updated 06-Jun-2017)

The language within the law does not specify that the open public meeting has to be a separately held meeting. Therefore, this requirement may be satisfied at a regularly scheduled meeting, which the CDE believes could be the annual budget adoption meeting.

14. When should the open public meeting for discussing the use of EPA funding be held? (Updated 06-Jun-2017)

The CDE believes that this could be at the annual budget adoption meeting, although it could be at any open public meeting before expenditures are recorded for each applicable fiscal year.

15. Will the CDE provide guidance or sample language for a governing board's approval of the use of EPA funds at an open public meeting? (Updated 06-Jun-2017)

No. Section 36 of Article XIII of the California Constitution did not prescribe the format that the governing board's approval of the use of EPA funding must take, and did not require the CDE to develop a format. Therefore, it will be at an LEA's discretion to determine the appropriate approval format, based on local governing board policies.

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16. What are some example journal entries? (Updated 06-Jun-2017)

a. The LEA records receipt of its 2012–13 EPA entitlement in June 2013.

Debit (Dr)/ Credit (Cr)	Fund	Resource	Project Year	Goal	Function	Object	Amount
Cr	01	1400	0	0000	0000	8012	\$10,000

b. For 2012–13, the school district reclassifies \$10,000 of instructional expenditures (teacher salaries and benefits) originally accumulated in Resource 0000 to Resource 1400, according to the spending determination made by the governing board.

Dr/Cr	Fund	Resource	Project Year	Goal	Function	Object	Amount
Dr	01	1400	0	1110	1000	1100	\$7,000
Dr	01	1400	0	1110	1000	3101	\$1,000
Dr	01	1400	0	1110	1000	3401	\$ 700
Dr	01	1400	0	1110	1000	3501	\$ 600
Dr	01	1400	0	1110	1000	3601	\$ 400
Dr	01	1400	0	1110	1000	3801	\$ 300
Cr	01	0000	0	1110	1000	1100	\$7,000
Cr	01	0000	0	1110	1000	3101	\$1,000
Cr	01	0000	0	1110	1000	3401	\$ 700
Cr	01	0000	0	1110	1000	3501	\$ 600
Cr	01	0000	0	1110	1000	3601	\$ 400
Cr	01	0000	0	1110	1000	3801	\$ 300

c. The LEA records receipt of its 2013–14 EPA entitlement.

Dr/Cr	Fund	Resource	Project Year	Goal	Function	Object	Amount
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Cr	01	1400	0	0000	0000	8012	\$9,000
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d. The LEA records receipt of its 2012–13 EPA entitlement adjustment, based on 2012–13 Annual apportionment (assumes the amount was not accrued in 2012–13).

Dr/Cr	Fund	Resource	Project Year	Goal	Function	Object	Amount
Cr	01	1400	0	0000	0000	8019	\$2,000

e. For 2013–14, the school district reclassifies \$11,000 of instructional expenditures (teacher salaries and benefits) originally accumulated in Resource 0000 to Resource 1400, according to the spending determination made by the governing board. (Note that an LEA could instead charge expenditures directly to EPA from the beginning.)

Dr/Cr	Fund	Resource	Project Year	Goal	Function	Object	Amount
Dr	01	1400	0	1110	1000	1100	\$7,000
Dr	01	1400	0	1110	1000	3101	\$1,000
Dr	01	1400	0	1110	1000	3401	\$ 700
Dr	01	1400	0	1110	1000	3501	\$ 600
Dr	01	1400	0	1110	1000	3601	\$ 400
Dr	01	1400	0	1110	1000	3801	\$ 300
Cr	01	0000	0	1110	1000	1100	\$7,000
Cr	01	0000	0	1110	1000	3101	\$1,000

Cr	01	0000	0	1110	1000	3401	\$ 700
Cr	01	0000	0	1110	1000	3501	\$ 600
Cr	01	0000	0	1110	1000	3601	\$ 400
Cr	01	0000	0	1110	1000	3801	\$ 300

Example specific to county offices of education (COEs)

f. An excess tax COE determines that it will use its EPA entitlement to fund some of the costs of a program that it operates on a fee-for-service basis on behalf of school districts. The program incurs costs that are allowed to be charged to EPA. In this case, the program is funded with unrestricted revenues. Therefore, EPA funds are transferred to the unrestricted resource.

Dr/Cr	Fund	Resource	Project Year	Goal	Function	Object	Amount
Dr	01	1400	0	0000	0000	8091	\$15,000
Cr	01	0000	0	0000	0000	8091	\$15,000

NOTE: If EPA funds are transferred out of Resource 1400 then the LEA should keep local accounting records to document that the EPA funds have been spent for non-administrative costs for purposes of the reporting requirement and the annual audit.

17. Can the charter school 1% supervisorial oversight fee be charged on EPA funds?
(Updated 06-Jun-2017)

Yes. Pursuant to *Education Code (EC)* sections 47613 and 47632, the amount that can be charged for the charter supervisorial oversight fee is based on revenues which, for purposes of calculating the oversight fee, is defined as the general-purpose entitlement. Section 36 of Article XIII of the California Constitution did not change the definition of those revenues or the calculation for the general purpose entitlement; rather, it changed where the funds for general

purpose entitlement will come from.

18. Has the CDE provided any additional EPA information?

Yes, additional EPA information [<http://www.cde.ca.gov/fg/aa/pa/epa.asp>] is available on the CDE Web site.

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Last Reviewed: Tuesday, January 30, 2024