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November 21, 2024

To: District and Charter Business Services  
From: Sarah Lampenfeld, Director, External Fiscal Services  
Subject: November 2024 Edition

### **State of the State**

Preliminary General Fund agency cash receipts were \$1.1 billion, or 11.2%, above the forecast for October, per California's Department of Finance's [November Finance Bulletin](#). The overage was driven by personal income tax and lower refunds. On the other hand, sales tax receipts were \$295 million below forecast for the month due to receipts shifting from October to November and corporation tax receipts were \$201 million lower than projected.

- ✚ **Personal income tax (PIT) receipts** for October were \$1.4 billion or 18.9% above the forecast of \$7,628 million and 5.4 billion above the forecast cumulatively since April. Year-to-date withholding growth for the first 10 months of the calendar year was 9%, on track to outpace the 6.5% growth projected for the entire year.
- ✚ **Corporation tax receipts** for October were \$201 million, or 71%, below the forecast of \$284 million. This was largely due to the difference in Other Payments of \$219 million. Corporation tax receipts were \$2.2 billion, or 11.5 percent, above forecast cumulatively since April, with estimated payments and other payments contributing \$1.6 billion and \$985 million, respectively, to the cumulative overage.
- ✚ **Sales and use tax receipts** for October were \$295 million, or 15.1%, below the forecast. The shortfall is related to the timing of collections as higher-than-expected cash receipts from the final due date for the third-quarter payments shifted from October to November. Sales tax receipts were \$222 million, or \$1.2 percent, below forecast cumulatively since April.

Economic Update: U.S. GDP grew at a 2.8% seasonally adjusted annualized rate (SAAR) in the third quarter of 2024. U.S. headline inflation ticked up to 2.6% year-over-year in October 2024, up 0.2% point from September 2024. Core inflation remained at 4.9% in October.

### **SACS Web Application: 2024-25 First Interim Released**

The 2024–25 First Interim financial reporting functionality is now available in the California Department of Education (CDE) Standardized Account Code Structure (SACS) Web-based Financial Reporting System (SACS Web System) at <https://sacs-cde.org/security/login>.

### **KNOWN ISSUES AND WORKAROUNDS**

CDE previously reported an issue with prior year data extraction for certain forms for the 2023-24 fiscal year reporting, which has since been addressed. Beginning with the 2024-25 first interim

reporting, the following forms will automatically extract data from the prior year's unaudited actual submissions.

- Criteria and Standards (Form o1CSI)
- Every Student Succeeds Act Maintenance of Effort (Form ESMOE)
- Indirect Cost Rate Worksheet (Form ICR)
- Special Education Maintenance of Effort (Report SEMAI)

Any new SACS Web System known issues and available workarounds will be posted in the Problems and Fixes section of News and Announcements, available on the user's dashboard upon logging into the system. Users should refer to this information prior to seeking assistance with SACS Web System issues.

**PLANNED SYSTEM OFFLINE WHICH WILL IMPACT DATASET SUBMISSION- PLEASE PLAN AHEAD! The deadline is December 16<sup>th</sup> for datasets to SCOE!**

The SACS Web System will be unavailable from 11:59 pm on Friday, December 13 to approximately 8:00 am on Tuesday, December 17. **This offline period coincides with the December 16 due date for submission of interim reports to the oversight entities. LEAs are encouraged to take this into consideration as they prepare their submissions for oversight entity review and approval.** The CDE will provide additional reminders and updates to SACS Web system users in anticipation of the system being offline.

**State Board Approves Revised LCAP Template**

On November 13<sup>th</sup>, the State Board approved the new LCAP template that will be used for the 2025-26 LCAPs. Following the adoption of the LCAP template and instructions by the SBE, the CDE will provide statewide training sessions via its Tuesday @ 2 webinars between November 19, 2024, and January 14, 2025, related to the new requirements, as well as ongoing guidance and support.

**ESSA Per-Pupil Expenditure Reporting**

The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by Every Student Succeeds Act (ESSA), requires state educational agencies and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).

For this requirement, the California Department of Education (CDE) developed the ESSA Per-Pupil Expenditure Application. This web-based application will allow LEAs and direct-funded charter schools the ability to submit their required PPE information. **The reporting application is being revised to include the School Level Finance Survey (SLFS). Emails containing the LEA's unique access codes will be sent to Superintendents, Charter School Administrators, and CBOs in December.**

**Reminder: LEAs are required to use fall enrollment data for ESSA PPE Reporting. NOT ADA!**

Application website: <https://www3.cde.ca.gov/essars>

The resources listed below provide additional information and tools related to the ESSA per-pupil expenditure reporting requirement:

- CDE's August 1, 2018 letter, "The Every Student Succeeds Act Per-Pupil Expenditure Reporting Requirement" <https://www.cde.ca.gov/fg/ac/co/essappeltr.asp>

- U.S. Department of Education's Non-Regulatory Guidance  
<https://www2.ed.gov/policy/elsec/leg/essa/report-card-guidance-final.pdf>
- CDE's Local Educational Agency Accountability Report Card  
<https://www.cde.ca.gov/ta/ac/le/>

If you have any questions, please contact the Office of Financial Accountability and Information Services by email at [essappe@cde.ca.gov](mailto:essappe@cde.ca.gov).

### **School Level Finance Survey (SLFC) Reminder**

The new reporting for the School Level Finance Survey (SLFS) starts fiscal year 2024-25 for the following areas: instruction, student support services, instructional staff support, and school administration. Additionally, three exhibit areas will be required for reporting within instructional functions. The SLFS reporting website can be found [here](#) and more information to follow.

### **Universal PreKindergarten Planning and Implementation Grant (UPK P&I) Report #5 Due November 30<sup>th</sup>**

The UPK P&I Expenditure Report is due twice a year (May and November) until the grant ends in 2026. As a reminder, this report is **required, not optional**, unless your local educational agency or county office of education has spent and reported spending all of their grant funds to the CDE. Report #5 is due on or before November 30<sup>th</sup>. Please continue to email any questions to [UPKPlanningGrant@cde.ca.gov](mailto:UPKPlanningGrant@cde.ca.gov).

You can find a link to the UPK Expenditure Report Template on our [UPK P&I Webpage](#). The link to submit UPK Expenditure Report #5 and revisions to previously submitted reports was emailed to LEAs on November 1<sup>st</sup>.

**FYI, From CDE regarding the interest reporting (as of 11/20/2024):** The SFSD team discussed the issue of interest with our colleagues on the UPK team at CDE **and want to clarify that they are now indicating reporting interest earned and spent from the UPK Planning Grant funds is no longer required as the implementing statute does not require it but is optional should LEAs wish to report it.**

### **SACS Forum**

On November 5<sup>th</sup>, the CDE hosted the SACS Forum. [Here](#) is the presentation for the webinar.

### **National Healthy Meals Initiative's School Food System Transformation Challenge Grant**

The National Healthy Meals Initiative's School Food System Transformation Challenge grant applications are now available. This grant supports projects that reimagine the school food system. The goals of the projects are to:

- Improve the school food supply chain
- Reduce barriers for schools related to purchasing locally sourced foods and beverages
- Support school nutrition teams using fresh local ingredients
- Leverage the social responsibility of the food industry to address innovative solutions
- Identify sustainable solutions and best practices for the K-12 food system

### **Who is eligible?**

Projects must be collaboratively administered by at least three food system partners. Partners may include school food authorities participating in the National School Lunch Program, growers and other producers, food manufacturers or producers, food processors, food aggregators (e.g., food hubs), food distributors, and food support organizations, including food systems-focused

nonprofits, public sector agencies, Indian tribal organizations, community-based organizations, small businesses, and other food system partners.

### **Funding Amounts and Timeframes**

Grants range from \$500,000 to \$1,000,000, with funding for up to three (3) years.

### **Due Date**

Applications are due by **Friday, December 13, 2024**.

### **More Information and Application**

More information including eligibility and application resources on this grant opportunity is available on the Project SCALES (Supporting Community Agriculture and Local Education Systems) web page at <https://projectscales.com/apply/>. Download the Request for Applications at this site.

### **New SUN Bucks Webpage**

The Nutrition Services Division (NSD) announced that the SUN Bucks ([Summer EBT webpage](#)) is now live and accessible on the California Department of Education (CDE) website. This comprehensive resource provides essential information about the SUN Bucks program, including background, eligibility criteria, best practices, frequently asked questions (FAQs), and contacts for further assistance.

<b>REMINDERS:</b>
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### **Audit extension requests**

If an extension is necessary for the 2023-24 annual audit, a written request for the audit report filing extension is required and **due to SCOE before November 30<sup>th</sup>**.

**Districts:** Please include the reason for the extension request and the expected date of audit submission on District letterhead and send via email or AV mail. Subsequently, SCOE will submit the extension request to the State Controller's Office (SCO) by December 15, 2024. The SCO and CDE will review the request *and accompanying justification* and provide notification as to whether the extension will be granted. SCOE will notify you when approved. The guidelines state that extensions will be granted only under extraordinary circumstances.

**Independent Charters:** There is no provision in the law for an extension of a charter school audit (E.C. 47605(m)). For extraordinary circumstances, please notify your Sponsoring District and SCOE of a potential delay. Please include the reason for the extension request and the expected date of audit submission on Charter letterhead and send it to the Sponsoring District and SCOE via email.

Please see SCOE Biz Bulletin 25-08 for full details for the 2023-24 Audit submission process.

### **In-Person Final Expenditures Report:**

In-Person Instruction (Resource 7422) reports due December 1, 2024. **Any LEA that does not submit the expenditure report shall forfeit all funds apportioned.** LEAs can fulfill this requirement by filling out the [In-Person Instruction Grants Final Expenditure Report](#) and submitting it to [InPersonGrants@cde.ca.gov](mailto:InPersonGrants@cde.ca.gov) by December 1<sup>st</sup>.

### **Learning Recovery Emergency Block Grant Expenditure Report**

The reporting is due on or before **December 15, 2024**. Instructions for the GMART LREBG Expenditure Report can be found [here](#). If you missed the LREBG webinar, you can find the slides [here](#). Please remember the report must be posted to the LEA's website once completed.

### **Developer Fee Reporting Reminder: Annual Accounting for School Developer Fees ~ Fund 25, Object 8681**

Developer fees are required to be deposited in a separate capital facilities account/fund so that their collection and use are accounted for separately, away from the rest of the district's activities. Interest earned must be credited to the same fund and must be used for the same purpose as the fees. Government Code section 66006 requires that within 180 days of the end of the fiscal year, each district that levies developer fees should make the accounting available to the public (**by December 28, 2024**). **The governing board must review the information at its next regularly scheduled meeting held *no earlier* than 15 days after the information becomes available to the public.**

Additionally, Government Code section 66001 requires each district that collects developer fees to **make further findings every five years** about any fund in which those fees remained unexpended at the end of the fiscal year. It is recommended that the five-year accounting be made in conjunction with the annual accounting for each fund or account. Failing to comply with the statute, may result in a refund of the fees in question.

**It's important to note that a school district should also consider updating its study when circumstances change, such as when student enrollment decreases or classroom capacity increases.**

[Here is the SCLS 2024 Annual Developer Fee Accounting memo](#) and [sample resolution](#)

### **2024 Organizational Meeting (Education Code 35143)**

Each school district and county office of education is required to hold an annual organizational meeting. It's important to note the changes required in an election year. [Here is the SCLS memo regarding the requirements.](#)

### **P-1 Principal Apportionment Data Collection (PADC) Due to SCOE January 8, 2025**

The CDE expects to release the 2024-25 First Principal Apportionment data entry screens in early December. Shortly after the release, SCOE will release our P-1 instructions. Please remember P-1 data is due to SCOE on January 8, 2025.

## Dates to Remember:

11/28/2024	SCOE Closed (Thanksgiving)
11/29/2024	SCOE Closed
11/30/2024	Audit Extensions due to SCOE (email request to slampenfeld@scoe.org)
12/06/2024	ERP - 2024 1099 Reporting <a href="#">Click here to register</a> 9:00 a.m. – 11:00 a.m.
12/08/2024	Scheduled Maintenance Day 7:00 a.m. -12:00 p.m.
12/12/2024	ERP W2 Reporting <a href="#">Click here to register</a> 9:00 a.m. – 12:00 p.m.
12/12/2024	CALPADS/SELPA Open Lab 10:00 a.m. – 11:30 a.m.
12/12/2024	CALPADS Connect <a href="#">ZOOM</a> 1:00 p.m. – 2:30 p.m.
12/13/2024	Fall 1 Certification Deadline
12/15/2024	LREBG Interim Expenditure Report due
12/16/2024	1 <sup>st</sup> Interim Report due to SCOE
12/18/2024	EOR 2024 ACA Reporting <a href="#">Click here to register</a> 9:00 a.m. – 11:00 a.m.
12/24/2024	SCOE Closed
12/25/2024	SCOE Closed
12/31/2024	SCOE Closed
01/01/2025	SCOE Closed
01/02/2025	W-2 Manual Payroll due to SCOE
01/06/2025	2024 W2s due to SCOE
01/08/2025	P-1 PADC due to SCOE
01/20/2025	SCOE Closed MLK Day
01/21/2025	SSC Governor's Budget Workshop (register with SSC)
01/22/2025	General Ledger Clean-up Open Lab 9:00 a.m. – 11:00 a.m.
01/22/2025	CALPADS User Group Meeting 9:30 a.m. – 11:30 a.m. <a href="#">ZOOM</a>
01/23/2025	January DBUG

**\*\*NO DBUG in December\*\***

### **2024-25 District Business User Group (DBUG) meeting dates:**

All meetings are on the 4<sup>th</sup> Thursday at **9:00 a.m. (New time this year)**

Dates: 1/23/2025, 2/27/2025, 3/27/2025, 4/24/2025, 5/22/2025, and 6/26/2025

### **Mini-Training Sessions/Working Sessions**

- **All CBO Roundtable:** **Date TBD**, 7:30 to 9:00 a.m.
- **General Ledger Clean-up Open Lab:** January 22, 2025, 9:00 to 11:00 a.m.

### **Workshops**

**Next Fiscal Year Workshop:** May 14, 2025, 9:00 a.m. to 12:00 p.m.

**Year-End Close Workshop:** June 4, 2025, 9:00 a.m. to 12:00 p.m.

### **NOTE:**

- Want to add something to a DBUG Agenda? Want a topic added to SCOE Biz? Contact DBUG Chair, Christina Menicucci
- Documents presented at [DBUG](#) found posted at <http://www.scoe.org/pub/htdocs/fiscal-dbug.html>
- [Workshop manuals](#) and [Fiscal Services/IT forms](#) may be found at <http://www.scoe.org/escape> under the heading of Resources on the left side of the page.