CHIEF FISCAL OFFICERS MEETING
AGENDA
Wednesday, September 16, 2026
12:15 p.m. – 2:00 p.m.

12:15 p.m. – 2:00 p.m. CFO Meeting

1) **Introductions and What's New**
    a) **Additions to the agenda**
    b) **District Sharing**

2) **Reminders**
    a) **Interest due quarterly on federal funds if over $500. See CDE website for list of Federal Resources that may be EXCLUDED from the calculation. https://www.cde.ca.gov/fg/ac/co/reimbursableprograms.asp**
    b) **AB1200 Public Disclosure-include copy of Tentative Agreement (TA) and Multi-Year Projection (MYP) when submitting**
        - **Form should be signed by BOTH Superintendent and CBO before submitting**
        - **Disclosure of a settlement is required even if no salary/benefit change**
    c) **AB2197 disclosure required for non-voter approved debt**
    d) **Document wages charged to federal/state programs (CSAM Procedure 905: Personnel Activity Reports (PARs))**
        - **Please follow your LEA's policy**
    e) **Complete Admin-to-Teacher ratio form. (Retain for your audit records)**
    f) **Reconcile payroll liability accounts**
    g) **Abatements: Please notify your Business Advisor if you are abating revenues or expenditures. This will ensure that budgets and Cash Flow projections are accurate.**
        - **Reach out to your advisor if you are thinking about abating any revenue.**
    h) **Please submit all uniform LEA documents, including but not limited to, Public Disclosure documents, Certification forms, Waiver applications, board resolutions, etc., to the External Business Department email address at external@sutter.k12.ca.us**

3) **Date Reminders**
    a) **September 30th – Annual ELOP Final 2024-25 Expenditure Report Due**
    b) **September 30th – Annual Prop 28 Arts & Music in Schools (AMS) 2024-25 expenditure reporting due in AMS Portal**
    c) **September 30th – Educator Effectiveness Final Expenditure Reporting Due**
    d) **September 30th – Student Support Professional Development Discretionary Block Grant Annual Reporting due.**
    e) **October 10th – Federal Cash Management Reporting Window Period 2 Opens**
    f) **October 31st – Federal Cash Management Reporting Window Period 2 Closes**
    g) **October 31st – First Interim Budget Period Cutoff**
    h) **Auditor Friday Closed Dates:**
        - **September 18th**
        - **October 2nd**
        - **October 16th**
        - **October 23rd**

4) **Technology**
    a) **IT Department Update**
    b) **Escape Update**

5) **Human Resources**
    a) ***NEW* Bill Awaiting Governor's Signature: AB 2490 Teacher Credentialing – Emergency Career Substitute Teaching Permit – Alternative Qualifications**

6) **Accounts Payable/Accounts Receivable**
   a) **Stale Dated Checks**

7) **Payroll**
   a) **One Big Beautiful Bill Reminder**
   b) **Payroll Errors (pgs. 3-16)**
   c) **CalPERS Work Schedules/Right of Elections/CalSTRS Assignment Codes**

8) **SB 122 Software Tax**

9) ***NEW* Annual Audit Deadlines (pg. 17)**

10) **AB 126 Charter Authorizer Changes (pgs. 19-52)**

11) **Form CEA: Current Expense Formula/Minimum Classroom Compensation**
   a) **School Services of CA (SSC) CEA Presentation – August 20, 2026 (pgs 53-73)**
   b) **Fiscal Crisis Management Assistance Team (FCMAT) County Office of Education Oversight Procedure Manual Procedure 29 (pgs. 75-79)**
   c) **FCMAT Form CEA Reductions Template (pgs. 81-83)**
   d) **CEA Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries (pgs 85-86)**

12) **Roundtable**
   a) **SB 88 School-related Pupil Transportation**
   b) **County Auditor & Treasurer Update**

13) **Articles (pgs. 87-99)**
   a) **SSC Fiscal Report… Budget Trailer Bill Makes Changes to the Discretionary Block Grant Requirements**
   b) **SSC Fiscal Report… By the Way . . . CDE Establishes New Resource Code for 2026 SSPDBG Funding**
   c) **SSC Fiscal Report… Bill to Tweak Proposition 28 Headed to Governor**
   d) **SSC Fiscal Report… Legislature Wraps up the 2025-26 Legislative Session**
   e) **SSC Fiscal Report… Critical Deadlines and Funding Opportunities—August 28, 2026**

14) **Workshops/Webinars (pgs. 101-107)**
   a) **SSC Webinars & Workshops**
   b) **CASBO Webinars & Workshops**
   c) **ERP CA Virtual User Group Sessions**

15) **Next Meeting**
   a) **October 20th – Board Room/Zoom**

Troubleshooting Payroll Errors

When you are adjusting payroll, you can see if your adjustments are causing any errors. After you select the **Calculate Pay Now** task (or close and reopen the form), if any errors occur, you can see them on the Other tab. Once you fix the errors and recalculate them, the errors on the list will stop displaying.

Or, you can wait until you have made all your changes for all employees to check for errors. Two new fields have been added to the search criteria for the **Adjust Payroll** activity:

- Have Errors - Find any employee that has errors.
- Error Activity Category - Find any employee that has errors for a particular category (i.e., general, labor, PERS, STRS).

Both of these search fields work with any other search criteria.

You may also see an error when you are ready to submit the payroll and one final time in payroll processing.

What Do I Do If I Get an Error?

The following table lists error messages you may see on the Other tab of the Adjust Payroll or Pay Manual Checks activities, on the form in the Payroll Status activity, or through the Payroll Errors Report (Pay22).

Critical errors will allow you to continue processing payroll, although we do not recommend this. Errors in payroll will require clean-up following payroll, and it is much easier to resolve errors before you process than after. Fatal errors (by default a payroll that would result in an unbalanced labor distribution journal entry) will not allow you to submit or process the payroll.

Troubleshooting Errors

The following tables are listed by category and code. If you receive one of these messages, look to the troubleshooting column to determine your course of action. Your system manager may have changed the messages to fit your organization's standards, and/or set some of them to display on the Payroll Status form. Displaying messages on the Payroll Status form requires implementation by your support representative.

Unlabeled Errors

Category	Code	Error Message	Troubleshooting
		Save failed: Missing current or prior year liability accounts.	Occurs when processing payroll during year-end for a clearing organization when the "Due From" org is SACS. To resolve, create liability accounts in clearing org for both (previous/next) fiscal years with Fund-Resource-Project Year-Object.

General Errors

These are usually the result of conflicting or missing setup. Some are Critical. Some are Fatal Errors.

Category	Code	Error Message	Troubleshooting
General	18	Position #<PosId>-<AssignmentId> salary schedule <SalarySchedId>/<SalarySchedCellId> could not be found using a pay period ending date of <PayPrdEndDate>.	The salary schedule cell specified in the assignment has ended. Check the date on the salary schedule and verify that it should have been ended. Fix the assignment if you have verified that the salary schedule setup is correct.
General	19	Position #<PosId>-<AssignmentId> Assignment is using a calendar <CalendarId> setup to use an Hourly / Daily calculation and the salary schedule's <SalarySchedId> conversion basis value, but this conversion basis value is set to 0.	There is a conflict between the calendar and the salary schedule specified for this assignment. Most likely the conflict is from the calendar setup. The Hourly/Daily field should only be set to yes when you want to use hourly rates from monthly schedules with hours per month or daily rates from annual schedules with days per year.
General	20	<AddonId> Addon pay rate can not be calculated because either the Rate 1 Amount $<Rate1Amt> or Rate 2 Amount $<Rate2Amt> can not be determined.	Check the addon's setup. Rate 1 and Rate 2 work together to define a pay rate: • If rate 1 is blank and the rate 1 option is blank, a rate 1 value can be entered via the **Adjust Payroll** or **Employee Payroll Setup** activities. • If rate 1 is blank and the rate 1 option has a value, the rate 1 option value is used to determine the pay rate, which is then multiplied by rate 2, and then the number of units. • If rate 1 has a value and the rate 1 option is L (locked), the pay rate is determined by multiplying rate 1 by the number of units to be paid at that rate.

General	21	Position #<PosId>-<AssignmentId> Assignment is using a custom calendar <CalendarId> can not be used on a pay cycle which is not equalized.	You cannot use a custom calendar for an assignment that does not have equal pay. Pay is the equalized for each month of the fiscal year of the assignment when the pay cycle's **Equalized Pay** flag set to yes.
General	22	<AddonId> Addon could not find matching salary schedule cell amount for <SalarySchedId> <SalarySchedRowId>/ <SalarySchedColId>.	The salary schedule cell specified in the addon has ended. Check the date on the salary schedule and verify that it should have been ended. Fix the addon if you have verified that the salary schedule setup is correct.
General	23	Active payroll setup tax record could not be found.	Every employee should have a tax record. Setup a tax record for this employee using the Employee Payroll Setup activity. The tax information can also be entered as a one-time entry on the Other tab of the Adjust Payroll activity.
General	24	Active payroll setup retirement record could not be found.	There are two possible issues. The employee does not have a PERS or STRS record. Set up a retirement record for this employee using the Employee Payroll Setup activity. Or, the employee does not have a deduction setup with the W2 Pension flag set to Yes.
General	25	This employee has been setup for a last paycheck as of <DateTerminationLastPayCheck>.	This employee has a date in the Last Paycheck Date field of their Employee record (on the Employment tab).
General	26	Employee has negative pay.	Verify that gross pay is greater than or equal to $0.00 and that net pay is supposed to be negative. This message is dependent upon the setup of the NegNetPy deduction. Please see the Special Considerations in the Creating System Deductions article.

General	27	This employee has setup and/or adjustments that will post against both kinds of retirement s.	You cannot belong to PERS and STRS simultaneously. Check the retirement record for this employee using the Employee Payroll Setup activity.
General	28	Employee's setup will cause Direct Deposit to be sent and a payroll check to be generated.	This is an alert. There may be nothing to change. Check the ACH tab of the Employee Payroll setup activity.
General	29	<DeductId> Deduction of $<DeductAmt> could not be taken because the employee's net pay would have been negative $<AmtNetPay>.	This deduction was not processed because the employee's pay would have been negative. It may be necessary to remove the deduction or have it process as a partial deduction (the Take Partial flag in the deduction record is set to yes). Alternatively, you may want to change the sequence of the deduction to ensure that it processes before other deductions. Another idea is to use a "repay" deduction, entering an amount large enough as a negative deduction to cover the HW. (The repay deduction is set up to credit 9210 -AR account, setting up a receivable.) Then, when the employee has enough net pay to repay the district, the payroll tech can use the same deduction as a positive amount.
General	30	<DeductId> Deduction of $<DeductAmt> was reduced to $<AmtNetPay> because the employee's net pay would have been negative.	The deduction was only partially processed. The deduction is set up with the Take Partial flag set to yes. This means that when net pay might go negative if the entire deduction amount is processed, the software will only process a partial amount, up to and including all net pay.

General	40	ACH Deposit setup appears to have more than 100% distribution setup which caused an ACH amount to be negative during an auto balancing step. Because of this, an ACH amount will not be setup.	You need to edit the setup of the employee's direct deposit set up to ensure no more than 100% is being distributed.
General	41	Negative Net Pay for Employee	The NEGNETPY deduction was used to force the employee's pay to 0.00 rather than allow it to go negative. This error is generated as a heads up to remind you that you need to follow your district procedures for retrieving the negative amount on a future pay date.
General	42	Negative Gross Pay was encountered on a regular pay cycle. Possibly there is an assignment pay off problem or a negative earnings adjustment.	Review employee snapshot, with particular attention paid to earnings. Is the employee missing a new assignment? Negative gross pay typically happens when an end date is backdated. If the employee is correct and owes the district money, you can set up a negative deduction to make the net pay 0, which sets up a receivable to the district. If the employee is incorrect and should have another assignment, go to the employee, and add the other assignment.
General	43	Pos #<PosId> - <AssignmentId> is setup using a calendar <CalendarId> with a special payroll calculation method and is in conflict with Salary Schedule <SalarySchedId> pay period percentage setting and/or an annual salary schedule time unit was encountered.	The calendar is set up with one of the "pay actual days" pay calculation options. This is incompatible with a salary schedule that is pay period percent. You must change the calendar or the salary schedule for this assignment.
General	44	Pos #<PosId> - <AssignmentId> is setup using a calendar <CalendarId> with a special payroll calculation method and cannot be used in the STRS retirement system.	The calendar is set up with one of the "pay actual days" pay calculation options. This is incompatible with the STRS retirement system. You must change the calendar for this assignment.
General	51	This employee hired on or after April 1st, 1986 has a Classified Personnel position being paid,	A position is set up without Medicare deductions. Check

		but Medicare tax is not being taken out. Check the tax setup record for this employee.	the tax setup record for this employee.
General	52	This employee hired on or after April 1st, 1986 has a Classified Personnel Addon <AddonId> being paid, but Medicare tax is not being taken out. Check the tax setup record for this employee.	An addon is set up without Medicare deductions. Check the tax setup record for this employee.
General	55	This organization has fatal payroll errors that need to be resolved.	You cannot submit this payroll with the fatal errors. Run the Pay22 report and resolve all errors and then try to resubmit.
General	68	Employee setup with a benefit coverage type of <CoverageTypeCode> that could not be located in the bargaining unit setup for <BargUnitId>.	The employee’s benefit provider level has a coverage type specified that is not set up in the employee’s bargaining unit. Check to ensure the employee, the benefit provider, and the bargaining unit are set up correctly. TIP: If you have not implemented tiered benefit cap processing, the Coverage Type in the Benefit Provider Level should be blank.
General	69	Employee setup with more than 1 benefit coverage type.	Check the employee setup to ensure the benefit provider/levels all match.
General	70	Required contribution(s): <ContribId> for bargaining unit <BargUnitId> does not exist.	The bargaining unit has a list of required contributions. You must either remove the requirement from the bargaining unit or add the contribution to the employee’s pay setup.
General	71	Required deductions(s): <DeductId> for bargaining unit <BargUnitId> does not exist.	The bargaining unit has a list of required deductions. You must either remove the requirement from the bargaining unit or add the deduction to the employee’s pay setup.
General	72	Retirement reporting requires that a matching contribution and deduction id be setup in Employee Management that is based on the "RETIRE" gross.	This error only applies to organizations set up for the state of New Mexico.
General	73	Some or all of the OASDI Contribution/Deduction could not be taken	Double-check the retirement and tax setup for the employee.

		because the employee's OASDI Gross would have been negative by $<OASDIDiffAmt>.	

Labor Errors

These errors may result in an unbalanced labor distribution JE. Most are Fatal Errors.

Category	Code	Error Message	Troubleshooting
Labor	1	Position #<PosId> does not have any accounts setup for earnings to be distributed to.	All earnings for this position will be coded to the payroll error account defined in the Ledger Setup tab of the Organization record. Check the setup of the position and enter the account information as appropriate.
Labor	2	Position #<PosId> accounts are referencing an account that does not exist for fiscal year <FiscalYear> <AcctLinkId>.	This error indicates that an account number used in the pay date has been deleted. Modify the position accounts, and/or create the account using the Finance-Setup-Chart of Accounts-Accounts activity.
Labor	3	<AddonId> Addon tied to an Assignment <AssignmentLineSeqNum> on this payroll could not be located in this payroll.	You cannot assign an addon to a position that is not active on the last day of the pay period. The employee referenced in the error message probably has a position that has been ended mid-month. Delete the position number referenced in the addon's earnings specified in the Adjust Payroll activity. (This may require more entry on the Adjust Payroll activity, accounts for example.)
Labor	4	<AddonId> Addons that are not setup to be paid by a specified account will try to use the employee's position accounts. In this case no assignments were found on this payroll. <PayCyclePrd>.	The pay for this addon will be coded to the payroll error account defined in the Ledger Setup tab of the Organization record. Enter an account for the addon's earnings specified in the Adjust Payroll activity.
Labor	5	<AddonId> Addon account is referencing an account that does not exist for fiscal year <FiscalYear> <AcctLinkId>.	This error indicates that an account number used in the pay date has been deleted. Check the addon/position accounts, and/or create the account using the Finance-Setup-Chart of Accounts-Accounts activity.
Labor	6	<AddonId> Addon overlay Account # <AcctNumIdOverlay> can not be located for fiscal year <FiscalYear> <AcctNumId>.	The account entered for the addon's earnings in the Adjust Payroll activity is not valid. The positional account was used because the account mask set up in the addon does not generate a valid account number. Either re-enter the account number or

			create the account using the Finance-Setup-Chart of Accounts-Accounts activity.
Labor	7	<DeductId> Deduction offset Account for Fund #<AcctFundCode> and Object #<AcctObjectCode> can not be located for fiscal year <FiscalYear>.	This error indicates that an account number used in the pay date has been deleted. Check the deduction’s accounts, and/or create the account using the Finance-Setup-Chart of Accounts-Accounts activity.
Labor	8	<ContribId> Contribution offset Account for Fund #<AcctFundCode> and Object #<AcctObjectCode> can not be located for fiscal year <FiscalYear>.	This error indicates that an account number used in the pay date has been deleted. Check the contribution’s accounts, and/or create the account using the Finance-Setup-Chart of Accounts-Accounts activity.
Labor	9	<ContribId> Contribution employer Account #<AcctNumIdContrib> can not be located for fiscal year <FiscalYear> <AcctNumId>.	The accounts for distributing the employer's costs cannot be found. Verify that the account(s) exist. Check the employee’s assignments and addons. Verify that the Charge Benefits flag is set to Yes.
Labor	10	Net Pay Cash offset Account for Fund #<AcctFundCode> and Object # <AcctObjectCode> can not be located for fiscal year <FiscalYear>.	This error indicates that an account number used in the pay date has been deleted. Check the fund/object codes listed in the Ledger Setup tab of the organization record. Create the account using the Finance-Setup-Chart of Accounts-Accounts activity.
Labor	11	Net Pay Due To offset Account for Fund #<AcctFundCode> and Object # <AcctObjectCode> can not be located for fiscal year <FiscalYear>.	This error indicates that an account number used in the pay date has been deleted. Check the fund/object codes listed in the Ledger Setup tab of the organization record. Create the account using the Finance-Setup-Chart of Accounts-Accounts activity.
Labor	12	Net Pay Due From offset Account for Fund #<AcctFundCode> and Object # <AcctObjectCode> can not be located for fiscal year <FiscalYear>.	This error indicates that an account number used in the pay date has been deleted. Check the fund/object codes listed in the Ledger Setup tab of the organization record. Create the account using the Finance-Setup-Chart of Accounts-Accounts activity.
Labor	13	Cash Account needed to move an employee who is being paid by multiple funds can not be located (Fund #<AcctFundCode>, Object # <AcctObjectCode>, Resource # <AcctResourceCode> and Project Year #<AcctProjectYearCode>.	This error indicates that an account number used in the pay date has been deleted. Check the fund/object codes listed in the Ledger Setup tab of the organization record. Create the account using the Finance-Setup-Chart of Accounts-Accounts activity.
Labor	14	PERS Recapture employer contribution Account # <AcctNumIdContrib> can not be located for fiscal year <FiscalYear> <AcctNumId>.	The account defined in the contribution is not valid. Create the account using the Finance-Setup-Chart of Accounts-Accounts activity. There is also an account defined in the Ledger tab of the Organization record. If you leave that field blank, the software will default to the General Fund with a

			resource of '0000' and an object code of '8092'. All other components will be blank.
Labor	15	Cash Account needed to move PERS Recapture funds can not be located (Fund #<AcctFundCode>, Object # <AcctObjectCode>, Resource # <AcctResourceCode> and Project Year #<AcctProjectYearCode>.	The cash account associated with the PERS recapture contribution is not valid. Create the account using the Finance-Setup-Chart of Accounts-Accounts activity.
Labor	16	Labor distribution Debits of <AmtDR> and Credits of <AmtCR> are out of balance.	This is most likely a result of other errors you have received, specifically missing accounts. The best course of action is to resolve all other errors and then see if this is still a problem.
Labor	17	<AddonId> Addon requires that an account number specified.	Enter the account number for the addon’s earnings in the Adjust Payroll activity.
Labor	33	Total Contributions amount of <ContribAmt> does not match the amount distributed of <ContribAcctAmt>. Possibly you need to set your earnings account to allow miscellaneous contributions to be charged.	This is most likely a result of missing accounts. Check the Charge Benefits flag in the assignment, addon, or the line item added through the Adjust Pay activity. At least one of these must be flagged as YES.
Labor	34	Net pay amount of <~AmtNetPay~> does not match the amount distributed cash amount of <~NetPayAcctAmt~>. This problem might be caused by not having an earnings line that allows miscellaneous deductions to be charged out (Check the "Charge Benefits" settings).	If this dollar amount is the amount of the PERS reduction, then check the PERS file. If the charge benefits flag is set to No, change it to Yes.
Labor	36	Current Year Liability Account needed to set up a charge for a prior year payroll cannot be located (Fund # <AcctFundCode>, Object # <AcctObjectCode>, Resource # <AcctResourceCode> and Project Year #<AcctProjectYearCode>.	Create the account using the Finance-Setup-Chart of Accounts-Accounts activity. The objects should also be specified in the General Ledger Fund/Object codes in the Organization record.
Labor	37	Prior Year Liability Account needed to clear a charge for a prior year payroll to can not be located (Fund # <AcctFundCode>, Object # <AcctObjectCode>, Resource # <AcctResourceCode> and Project Year #<AcctProjectYearCode>.	Create the account using the Finance-Setup-Chart of Accounts-Accounts activity. The objects should also be specified in the General Ledger Fund/Object codes in the Organization record.

Labor	47	No earnings accounts were located that would normally be used to distribute miscellaneous employer contribution (<~ContribId~>).	You should designate one or more of the earnings accounts to allow employer contribution charges. Check the Charge Benefits flag in the assignment, addon, or the line item added through the Adjust Pay activity. At least one of these must be flagged as YES.
Labor	54	Labor distribution is out of balance by Fund #<AcctFundCode>, Resource # <AcctResourceCode>, and Project Year #<AcctProjectYearCode> with $<AmtDR>DR vs. $<AmtCR>CR. The missing accounts should be created and payroll recomputed.	The resulting journal entry would be out of balance by Fund-Resource-Project Year. Create the missing account using the Finance-Setup-Chart of Accounts-Accounts activity, and recompute payroll.
Labor	56	Total deductions amount of <DeductAmt> does not match the amount distributed of <DeductAcctAmt>. Possibly you need to set your earnings account to allow miscellaneous contributions/deductions to be charged.	Generally, you get this error when two deductions are entered through Adjust Pay and they net to 0.00. To resolve this, use the addon specified in the Organization record that is defined in the HW Retiree Addon field and recompute pay. On occasion, this error occurs when an employee's pay cycle setup contradicts the system pay cycle setup. The only time when the Arrears Option and Advance Option flags in the employee's pay cycle setup should be different from the system pay cycle is when an employee is opting out of an arrears/ advance period.
Labor	57	<PayDtlInfo> is referencing account <AcctNumId> which is expired as of <DateExpired>. Either enter an active account number or un-expire the account.	Enter an active account or use the Finance-Setup-Chart of Accounts-Accounts activity to unexpire the account, and recompute payroll.

PERS Errors

These errors pinpoint contribution problems for reporting to PERS Most are Critical Errors.

Category	Code	Error Message	Troubleshooting
PERS	31	PERS Matrix Error: <StatusMsg>.	The software ensures that information in the payroll is consistent with the Payroll Reporting Element Relationships chart found in the PERS Procedures Manual. Any

			conditions that do not match the chart will be reported by the software. For specific reporting information, please refer to the PERS Procedures Manual. Minimum hourly, daily, and monthly rates are set in the System table.
PERS	45	The PERS retirement status between this employee and the system wide person retirement data does not match. You may want to check the retirement setup for this employee and make certain it is accurate.	Double-check the retirement setup for Person record to make sure that it matches the district record.
PERS	48	This employee has a paying assignment and is setup in primary retirement plan record as a retiree. PERS retirees are not allowed to work in a "permanent" classified position, part-time or full-time.	Double-check the retirement setup for Person record. The person's PERS member type is R and they have an assignment. This is not allowed under PERS regulations.
PERS	53	This employee works 0.5 FTE or greater on this payroll and does not have an active retirement member status. Check the PERS retirement setup record for this employee.	Employees cannot be a non-member of PERS and have an FTE of 0.5 or greater. The retirement record for this employee needs to be reviewed.
PERS	58	The MyCalPERS Member ID has not been setup for this employee.	Double-check the retirement setup for Person record. Enter the person's PERS member ID or change their membership. The PERS member ID is required if an employee is a PERS member and has earnings (even if they are a retiree).
PERS	59	PERS Special Compensation line is missing special compensation category and/or type values for Addon <AddonId>.	Double-check the addon setup. Enter the special comp category and type as appropriate.
PERS	60	After combining PERS Special Compensation lines for (<PERSSCCCode>,<PERSSCTCode>), the earning amount is $0.00, but there is an Employee/Employer contribution amount remaining. This summarized Special Compensation data will NOT be sent to PERS, and you must resolve this situation. Normally this is caused by entering multiple earnings lines and then one summary earning line that negates those earnings. You should split the negating summary line into multiple lines using the same earning amounts in this situation.	Double-check your data entry for the special compensation lines.

STRS Errors

These errors pinpoint contribution problems for reporting to PERS Most are Critical Errors.

Category	Cod e	Error Message	Troubleshooting
STRS	32	STRS Matrix Error: <StatusMsg>.	The software ensures that information in the payroll is consistent with the Error Matrix released by STRS. Any conditions that do not match the matrix will be reported by the software. Please refer to STRS publications for specific questions regarding reporting requirements.
STRS	46	The STRS retirement status between this employee and the system wide person retirement data does not match. You may want to check the retirement setup for this employee and make certain it is accurate.	Double-check the retirement setup for Person record to make sure that it matches the district record.
STRS	38	Name was changed from <NameOld> to <NameNew>.	This is an information message that the employee's name has been changed.
STRS	39	<AddrType> Address Change.	This is an information message that the employee's address has been changed.
STRS	49	This employee has a primary assignment setup as a STRS Retiree, but they also seem to be setup for OASDI withholding.	Double-check the retirement setup for Person record. The person has a retirement record with STRS, assignment code 61, and tax setup of OASDI is set to Yes. In general, retirees do not pay into OASDI.
STRS	50	This employee has STRS earning line for a retiree that is being paid for by a Classified Personnel account object.	Double-check the retirement setup for Person record. The person was hired after 4/1/1986 and has a position or addon with an account that begins with a 2, and the position or addon is associated with an earnings table that has the Affect Medi Gross flag set to Yes. With a few exceptions, classified employees must have Medicare deducted.

STRS	63	This employee works 0.5 FTE or greater on this payroll and does not have an active retirement member status. Check the STRS retirement setup record for this employee.	Employees cannot be a non-member of STRS and have 0.5 FTE or greater. The retirement record for this employee needs to be reviewed.
STRS	64	Calendar was not setup in the Job Class <JobClassId>, Job Category <JobCategoryId>, or Position Type <PosTypeId> records, so the software used STRS default days of <DefaultDaysPerYear> and hours of <DefaultHoursPerDay> to calculate annualized rate.	Generally, this error occurs when there is no calendar specified in the job class, job category, or position type (cascading logic), or addon and STRS default days of 175 and hours of 6 is used. The default days were used instead. Go to the job class/category/position type to enter a calendar.
STRS	65	Calendar <CalendarId> was not found for fiscal year <FiscalYear>, so the software used STRS default days of <DefaultDaysPerYear> and hours of <DefaultHoursPerDay> to calculate annualized rate.	Generally, this error occurs when the calendar specified in the job class, job category, or position type (cascading logic) does not exist in the current fiscal year, or addon and STRS default days of 175 and hours of 6 are used. The default days were used instead. Enter a calendar that is valid for this fiscal year in the record that does not have the most recent calendar. For example, if the position type and job category have a calendar that is valid, but the job class does not, you need to fix the job class.
STRS	66	Contribution Code STRSDBS was not found for a 2% at 60 STRS assignment #71 special compensation addon.	This contribution is required when a STRS member with a retire plan option of Pre-2013 or EPMC Pre-2013 has a STRS assignment code of 71, contribution code 6. Create the STRSDBS contribution using the HR/Payroll-Setup-Payroll-Contributions Management activity.

STRS	67	Deduction Code STRSDBS was not found for a 2% at 60 STRS assignment #71 special compensation addon.	This deduction is required when a STRS member with a retire plan option of Pre-2013 or EPMC Pre-2013 has a STRS assignment code of 71, contribution code 6. Create the STRSDBS deduction using the HR/Payroll-Setup-Payroll-Deductions Management activity.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Annual Audit Deadlines Amended

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Typically, the State Budget process is reserved for appropriating funds to entities throughout the state. While that was true for 2026-27, there were also some significant changes relative to the annual audit timelines. The table below summarizes the changes in law relative to the annual audit which took effect with the signing of the 2026 Enacted Budget.

Old Law	Current Law
Audit firm must be selected by April 1	Audit firm must be selected by May 1
Audit report is due by December 15	Audit report is due by January 31
Audit report must be reviewed by January 31 in a public meeting	Audit report must be reviewed within 45 days after issuance at a public meeting and governing board must accept or reject the audit report

Local educational agencies should be prepared to implement these timelines beginning with the current audit reports that cover the period ending June 30, 2026.

Capitol Advisors Group, LLC

Webinar for Charter Authorizers - Recent Changes in Law

July 28, 2026

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OAKLAND UNIFIED SCHOOL DISTRICT Community Schools, Thriving Students

Areas to be Covered Today

Presentation will cover components of AB 126 that impact charter school authorizers

- Charter school oversight
- New audit requirements for all LEAs, charter schools
- New contracting provisions
- New miscellaneous requirements re: charters

Charter Oversight

Charter Oversight Ed Code 47604.3

A charter school and an entity managing a charter school* shall promptly respond to all reasonable inquiries, including, but not limited to, inquiries regarding its respective financial records and contracts, from its chartering authority, the county superintendent of schools that has jurisdiction over the charter school's chartering authority, or from the Superintendent and shall consult with the chartering authority, the county superintendent of schools, or the Superintendent regarding any inquiries.

*Highlighted sections reflect revised language

Charter Oversight EC 47604.32

- AB 126 expands chartering authority oversight obligations.
- Authorizer role shifts from passive receipt of information to active verification and follow-up.
- Authorizers must monitor charter fiscal condition, including enrollment and attendance data.
- Authorizers must provide feedback to the charter school governing body when fiscal or compliance concerns arise.
- Reasonable suspicion of fraud or financial crimes must be reported to the Superintendent and county superintendent.
- Implementation broken up into two different timelines

Amendments to EC 47604.32 – Fiscal Oversight

Existing Oversight Duties under EC 47604.32	*Additional Oversight Duties under AB 126 - Effective Immediately*

• **Monitor fiscal condition**
• **Identify contact person**
• **Visit each schoolsite at least annually**
• **Ensure charter schools submit required reports**
• **Notify SPI in the event of renewal/nonrenewal, revocation, or of charter school ceasing operation**
	• Monitor fiscal condition, including
	  • Enrollment/attendance data
	  • Periodic checks of credit/debit transactions
	• Provide charter school governing board feedback/opportunity to respond
	• Refer to SSPI/County Superintendent reasonable suspicions of fraud, misappropriation of public funds, embezzlement, or other financial crimes”

Amendments to EC 47604.32 – Fiscal Concern Feedback

- Authorizers must monitor the fiscal condition of each charter under their authority.
- Fiscal monitoring now expressly includes enrollment and attendance data.
- Authorizers must periodically review credit card and debit card transactions.
- Concerns/feedback must be communicated to the charter governing body with an opportunity to respond.
- Fiscal oversight should be documented because auditors may verify authorizer compliance.

Adding EC 47604.32 (7)(A)

"After completing annual financial and compliance audit oversight responsibilities pursuant to Section 41020, identify and provide notification to the governing body of the charter school within 60 days of any material concern arising out of the chartering authority's ongoing oversight and monitoring activities."

Amendments to EC 47604.32 – 60 Day Notification of Material Concerns

Current Practice/Law	Added by AB 126 *Effective Immediately*
• **Notices of Concern**	• Provide within 60 days’ notice of material concerns that could lead to non-renewal or revocation of the charter: • Academic performance expectations. • Compliance with laws, contracts, or the terms of the charter. • Issues with fiscal conditions or governance procedures. • Issues pertaining to pupil health, or employee or pupil safety. • Issues pertaining to equity or accessibility.

Amendments to EC 47604.32 - July 2027 Implementation

Existing Oversight Duties under EC 47604.32	***Additional Oversight Duties under AB 126 (7/1/27)***
• **Monitor fiscal condition** • **Identify contact person** • **Visit each schoolsite at least annually** • **Ensure charter schools submit required reports** • **Notify SPI in the event of renewal/nonrenewal, revocation, or of charter school ceasing operation**	• Visit each resource center, meeting space, and satellite facility upon opening and at least once every two years • Annually attend, in person, at least one charter school board meeting • Review the agendas and minutes of the charter school board • Conduct annual financial and compliance audit oversight responsibilities pursuant to Section 41020 • Refer any credible allegations of fraud, misappropriation of funds, or other illegal fiscal practices to the County Superintendent • Review Non-Classroom based A.D.A., I.S. agreements, and work samples if NCB A.D.A. increases at least 10% from prior reporting period • "A charter school shall provide the chartering authority the necessary supporting documentation in order for the chartering authority to perform verification duties described in this section."

Amendments to EC 47604.32 – Board Meeting Attendance

- Beginning **July 1, 2027**, authorizers must attend at least one charter governing body meeting in person annually.
- Authorizers must also review governing board agendas and minutes.
- Meeting attendance supports oversight of fiscal, governance, and compliance issues.
- Documentation should reflect the meeting attended, agenda items reviewed, and any concerns identified.

Amendments to EC 47604.32 -Specific NCB Charter Oversight

Specific review of NCB Charters commencing July 1, 2027:

- Annually review the charter school's ADA.
- If the independent study ADA reported by the charter school for apportionment purposes has increased by 10 percent or more relative to the most recent prior principal apportionment reporting period (as defined EC 41601):
  - Review a sample of independent study written agreements and work samples from each track to gauge whether the documents generally align with the reported attendance.

Amendments to EC 47604.32 - NCB Oversight cont.

A) For the first principal reporting period compared to the prior year first principal reporting period.

(B) For the second principal reporting period compared to the current year first principal reporting period.

(C) For the annual principal reporting period compared to the current year second principal reporting period.

(2) If a review pursuant to paragraph (1) does not generally align with the reported attendance during the applicable apportionment reporting period, including subsequent corrected reports submitted to the chartering authority, the chartering authority shall request additional information to explain the misalignment.

District Audit of Authorizer Oversight

Education Code 41020.6 (new): As of FY 2027-2028

- Guide for Annual Audits of K12 Local Education Agencies shall include compliance procedures to be performed in an audit of an LEA in the following:
- … (9) Charter School Oversight: Ensure the chartering authority has documentation of completing the oversight tasks in Section 47604.32 [including new AB 126 auditing obligations] and teacher assignment monitoring pursuant to Section 44258.9

District Audit of Authorizer Oversight

- Auditors must verify that the chartering authority documented completion of required oversight tasks.
- Oversight documentation includes fiscal monitoring, site visits, audit review, and teacher-assignment monitoring.
- Authorizers should maintain records showing what was reviewed, when, by whom, and with what follow-up.

Audits

Authorizer Review of Charter Audit and Exceptions*

May 1

Charter school must call for audit

If the charter school fails to do so, authorizer shall call for the audit

January 31

Audit report must be submitted to Authorizer, SPI, Controller, & County Superintendent (unless authorized by local County Board)

April 15

If corrections or plan for corrections not provided as part of audit report, authorizer must notify charter school and request plan/corrections

May 15

Authorizer must certify to County Superintendent that it has reviewed audits and exceptions, and plans /corrections (*June 15* – County Board to SPI)

Fiscal Year Being Audited → Fiscal Year Subsequent to Fiscal Year Being Audited

* All references made are to the Education Code

Required of All LEAs

- Commencing with 2027-28 fiscal year, supplemental info for all LEAs will be extensive, including pupil enrollment and attendance, large payments/asset transfers, loans, funding determination components, etc.
- Within 45 days after the issuance of an audit report, the governing board of each LEA, at a public meeting, shall review the annual audit of the LEA for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or management letter issues.
- The review shall be placed on the board agenda. The LEA governing board/body shall accept or reject the annual audit report.

Auditor Consultation re Charters

Scope of Audit under AB 126

- All funds, books accounts under charter school jurisdiction
- Pupil attendance procedures
- Whether expenditures are consistent with LCAP

Presentation of Dependent Charter in LEA Audit

LEAs should prepare for more detailed charter-specific schedules and audit presentation:

- Auditors must select samples independently and unpredictably, per professional standards.
- Samples must be representative of every LEA included in the audit.
- Locally funded charters report financial data separately from the district or county general fund—and separately for each charter in the supplemental section or footnotes.

New Audit Guide Requirements in 41020.6

- Beginning with the 2027–28 audit guide, AB 126 adds significant charter-specific audit procedures.
- Audit schedules must include enrollment/attendance by month, large payments/transfers, related-entity loans, and highest-paid employees.
- Charter audits must disclose governing body members and related entities.
- Auditors must test independent study, ADA, pupil-to-teacher ratios, and pupil work product documentation.
- Auditors must consult with the chartering authority during planning to identify fiscal, compliance, fraud, or reporting risks.
- Auditors must verify the authorizer has documentation of required oversight activities under Section 47604.32.

Failure of Charter School to Contract for Audit

Previously, county office of educations (COE) were responsible for ensuring that all LEAs within their county contracted for an audit by April 1, and if they didn't, the COE contracted for an audit on the LEAs behalf.

NEW! If a charter school fails to contract for an audit by May 1, the chartering authority is responsible for contracting for the charter school's audit. Chartering authority will:

- Pay for the audit
- Collect the charter school's pro rata share for the audit, from the charter school.

Contracting

LEA Contracting (EC 51827)

Effective Dates

- If a contract is in effect on or **before July 1, 2027**, the contract shall **remain in effect until the expiration** of the contract **or** the parties to the agreement negotiate a **successor agreement** that will be operative after July 1, 2027, **that complies** with this section.
- An **LEA shall not enter** into a contract or make an **amendment** or other **ancillary agreement** to an **existing contract** on or after the effective date of the act adding this section that would be operative **after July 1, 2027, unless it would comply** with this section.

LEA Audit Requirements

- These requirements will be included in the TK-12 Audit Guide procedures.

LEA Contracting (EC 51827)

By July 1, 2027 all LEAs must **adopt a policy** for contractor evaluation and approval. The **policy shall contain** all of the following:

1. LEA shall not expend funds for a contract unless materials/services are nonsectarian and comply with state nondiscrimination provisions and federal law.
2. LEA shall not expend funds for tuition at a private school, except as required by a student's IEP.
3. Financial payments or gifts shall not be offered by an LEA to a pupil, prospective pupil, or a pupil's parent, guardian, or relative as an incentive for enrollment, referral, or retention.
4. LEA shall not offer any financial incentives to employees to manipulate or falsify pupil attendance records or report.
   - Incentives for pupil engagement, reengagement of chronically absent, are still allowed.

LEA Contracting (EC 51827)

5. LEA shall ensure contracts reflect reasonable market value.
6. LEA shall not purchase or contract for annual/season passes or memberships to amusement or theme parks, zoos, or family entertainment activities.
   - LEAs may still contract for single-use admissions, meals, transportation that is educationally aligned, for graduation, school celebrations or co-curricular activities.
7. LEA shall only contract with an entity that has a business license or certificate, where applicable, and has appropriate insurance for the service offered.
   - Government agencies are not required to have a business license.

LEA Contracting (EC 51827)

8. LEA shall not contract with a pupil or pupil's parent, guardian or relative for services provided exclusively to that pupil.
   - Exception for reimbursement for pupil transportation.
9. LEA shall not reimburse parents or guardians for activities or services.
   - Exception for special education as required by a legal settlement.
10. Contractor who interacts with pupils outside immediate supervision of a school employee shall have policies and procedures related to pupil and site safety, including virtual settings, emergency response, and accident reporting that are reasonable for the instruction or activity.

LEA Contracting (EC 51827)

11. Contractors interacting with pupils shall have valid background checks (EC 45125.1)
12. Contractors shall provide evidence of qualification and expertise for the activities to be provided, in accordance with policies of the LEA board.
13. Contractors shall not charge fees to a pupil or the pupil's parent or legal guardian.

Miscellaneous Contracting Provisions

All LEAs, including charter schools:

- Required to post annual financial and compliance audits on their LEA's webpage (EC 41020(b)).

Specifically for charter schools:

- A charter school shall, at a governing body meeting, obtain the approval of any contract that would cause the charter school to compensate an individual contractor more than one hundred thousand dollars ($100,000) in a fiscal year (EC 47605 / EC 47605.6).

Renewals/Verified Data

How Changes in Law Impact Renewals and Revocation

Notice of Concern (Not Prerequisite)

Provide Charter School Feedback, and opportunity to respond, on Fiscal Condition (EC 47604.32(a)(4))

Notice of Material Concern – 60 Days (Required under AB 126) (EC 47604.32(a)(7))

Notice of substantial fiscal or governance factors/not serving all students – 30 Days (Required) (EC 47607(e))

Renewal

Notice of Violation (Required) (EC 47607(f))

Revocation

90-Day Petition Review Period

Ed Code 47607 (b) is revised to read:

"Renewals and material revisions of charters are governed by the standards and criteria described in Section 47605 ....Notwithstanding any other law, and beginning on July 1, 2026, standards and criteria include timelines, deadlines, and other procedures referenced in subdivision (b) of Section 47605 or subdivision (b) of Section 47605.6, as applicable."

Verified data returns…until June 30, 2028

What is Verified Data?

Clear and convincing evidence of:

- Measurable increases in academic achievement (“one year’s progress for each year in school”); OR
- Strong postsecondary outcomes (college enrollment, persistence, completion equal to similar peers)

Statutory language is the same as that which sunseted in 2025, SBE’s previously adopted list of verified data indicators still stands, but there is no plan to update it at this time.

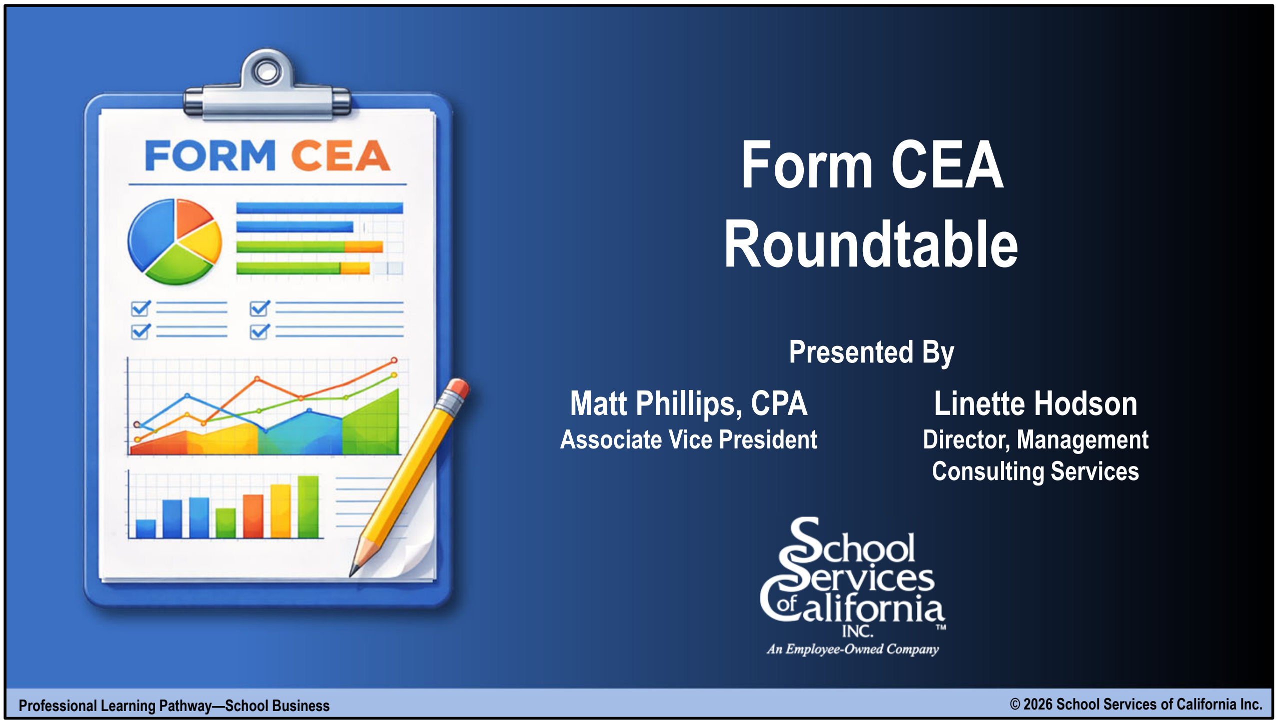
Low Tier schools may no renewed unless there are findings that the school:

- Is addressing underlying cause(s) of low performance; and
- Demonstrates, through verified data, measurable increases in academic achievement or strong postsecondary outcomes

Middle tier: authorizer must consider verified data if submitted.

High tier and DASS: not submitted or considered.

Q & A


FORM CEA
Form CEA Roundtable
Presented By
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Resource Download
Downloadable Resources
To download materials and resources, go to: www.sscal.com/my-ssc
Find Course
Under "My SSC Events," click on "View Resources" underneath the respective title
Who Can Access?
To access the resources, you'll need to be logged in with the email address that was used to register
A Certificate of Attendance will be available for registered attendees within seven days following the completion of the course
MY SSC EVENTS
Form CEA 08/20/26
VIEW RESOURCES
SACS 101—Budget Development (2026) 04/07/26
VIEW RESOURCES
VIEW ON-DEMAND VIDEO
Dual Enrollment (2026) 03/03/26
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Workshop Resources - Form CEA
SEARCH EVENTS
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2

Professional Learning Pathways

Attendance

Collective Bargaining

Human Resources

School Business

Special Education

The Basics

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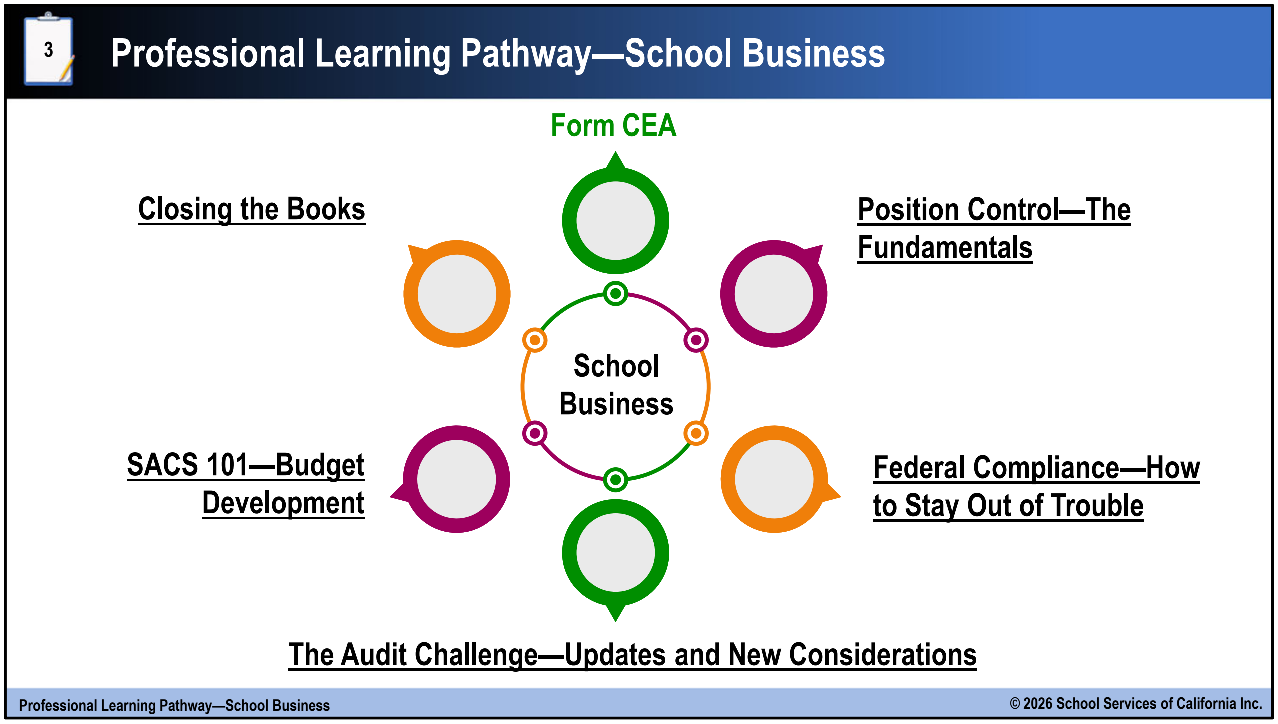
3
Professional Learning Pathway—School Business
Form CEA
Closing the Books
Position Control—The Fundamentals
School Business
SACS 101—Budget Development
Federal Compliance—How to Stay Out of Trouble
The Audit Challenge—Updates and New Considerations
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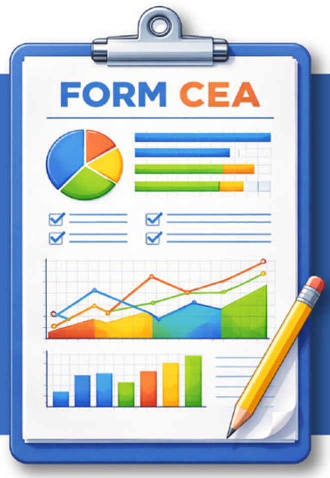

Disclaimer

The materials and all discussions of these materials are for instructional purposes only and do not constitute legal advice. If you need legal advice, you should contact your local counsel.

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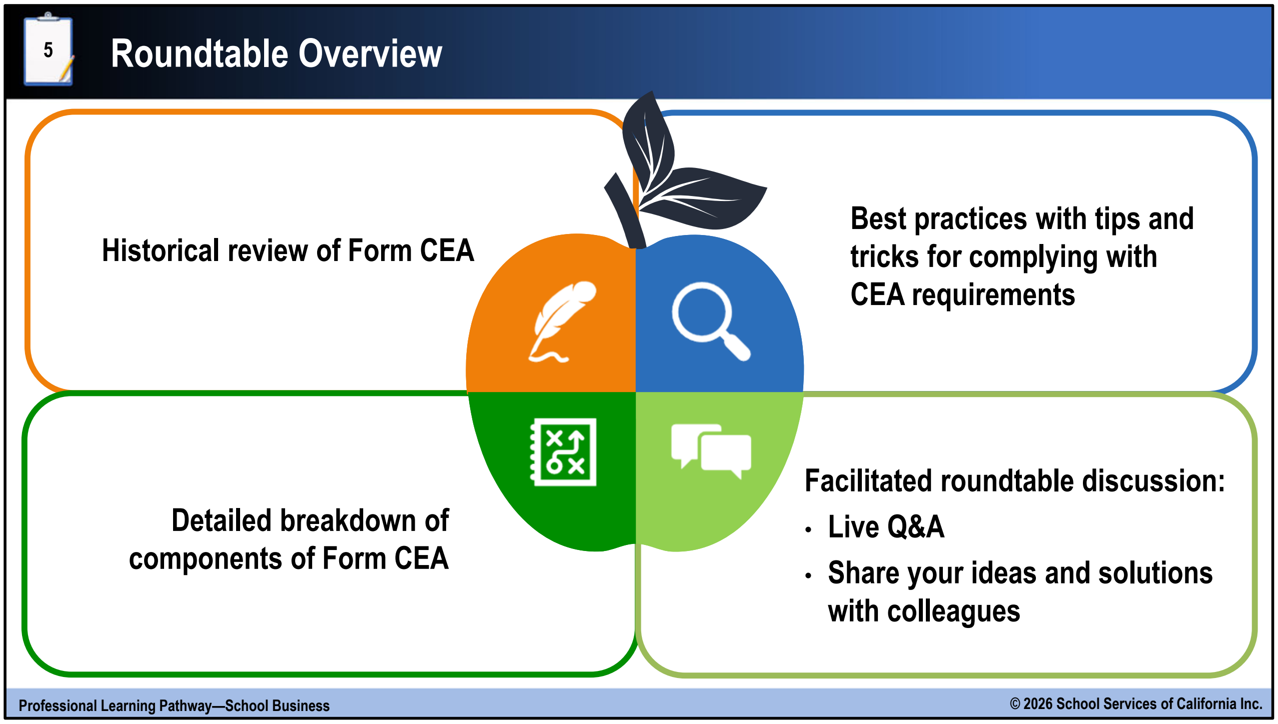

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Form CEA Percentage Requirement

- Form CEA will list the Percent of Current Cost of Education Expended for Classroom Compensation
- CEA Percentage Requirement:
  - Elementary Districts:60%
  - Unified Districts: 55%
  - High School Districts: 50%
- In this example, the district did not meet the requirement as it was at 39.67%, below the requirement of 55%

Sample Unified School District
Sample County

Unaudited Actuals
FINANCIAL REPORTS
Unaudited Actuals
Summary of Unaudited Actual Data Submission

Form CA

Following is a summary of the critical data elements contained in your unaudited actual data.

Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	39.67%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$23,567,876.99

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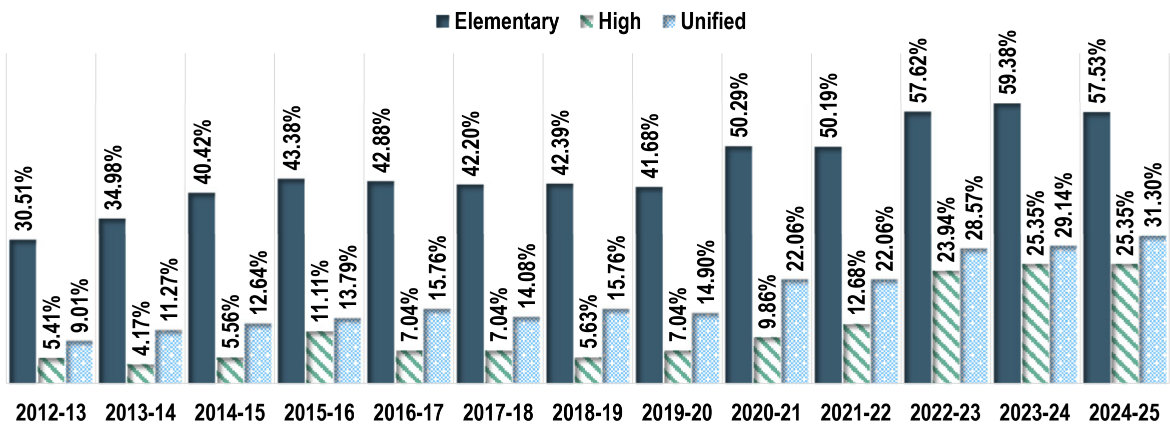
7

Are Districts Able to Meet the CEA Requirement?

Elementary districts are those with the highest threshold and are also the largest percentage of districts that have failed to meet the requirement

Districts Not Meeting CEA Requirement



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8 Form CEA—Numerator

- Numerator includes all personnel costs in the General Fund coded to Function Codes 1000-1999
- Functions 1000-1999 include direct services provided to students for instruction
  - Included, but not limited to, classroom teachers and instructional aides for general and special education

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	0.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	0.00	380
3. STRS.	3101 & 3102	0.00	382
4. PERS.	3201 & 3202	0.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	0.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	0.00	385
7. Unemployment Insurance.	3501 & 3502	0.00	390
8. Workers' Compensation Insurance.	3601 & 3602	0.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		0.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		0.00	397

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9

Form CEA—Denominator

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	0.00	301	0.00	303	0.00	305	0.00		307	0.00	309
2000 - Classified Salaries	0.00	311	0.00	313	0.00	315	0.00		317	0.00	319
3000 - Employee Benefits	0.00	321	0.00	323	0.00	325	0.00		327	0.00	329
4000 - Books, Supplies Equip Replace. (6500)	0.00	331	0.00	333	0.00	335	0.00		337	0.00	339
5000 - Services. . . & 7300 - Indirect Costs	0.00	341	0.00	343	0.00	345	0.00		347	0.00	349
				TOTAL	0.00	365			TOTAL	0.00	369

- Denominator includes all General Fund expenditures in Objects 1000-5999 as well as indirect costs (Object 73xx)
  - These costs are extracted directly from your Unaudited Actuals .dat file into Column 1 and can not be manually adjusted
  - Successive columns—2, 4a, and 4b—lower the total expenditures used in the denominator

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Form CEA—Denominator

10

- Column 2 automatically removes expenditures coded to the following components:
  - Goal Code 71xx—Nonagency
    - Services provided on behalf of another local educational agency
  - Goal Code 81xx—Community Services
    - Services authorized by Civic Center Act
  - Function Code 37xx—Food Services
    - Services for providing food to students
  - Object Codes 3701-3702—Retiree Benefits
    - Cost of retiree benefits for retirees

PART I - CURRENT EXPENSE FORMULA	Reductions (See Note 1) (2)
1000 - Certificated Salaries	0.00
2000 - Classified Salaries	0.00
3000 - Employee Benefits	0.00
4000 - Books, Supplies Equip Replace. (6500)	0.00
5000 - Services. . . & 7300 - Indirect Costs	0.00

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Form CEA—Denominator

- Column 4a automatically removes expenditures coded for 40 resource codes
  - Rationale is that these resource codes do not allow teacher salaries
  - Resource Codes 1100, 3316, 3326, 3327, 3372, 3386, 3515, 3724, 4123, 4124, 5035, 5314, 5316, 5370, 5460, 5465, 5652, 6010, 6030, 6126, 6140, 6230, 6300, 6355, 6385, 6386, 6392, 6512, 7010, 7027, 7028, 7085, 7121, 7124, 7126, 7236, 7388, 7410, and 8210
- Also excluded are the following function codes:
  - Function Code 1180—Non-Public Agency/School (NPA/S)
  - Function Code 3600—Transportation

PART I - CURRENT EXPENSE FORMULA	Reductions (Extracted) (See Note 2) (4a)
1000 - Certificated Salaries	0.00
2000 - Classified Salaries	0.00
3000 - Employee Benefits	0.00
4000 - Books, Supplies Equip Replace. (6500)	0.00
5000 - Services. . . & 7300 - Indirect Costs	0.00

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Form CEA Operational Advice

- Education Code Section (EC §) 41372 allows for the exclusion of the amount expended from federal or state categorical resources if the entire resource is spent on something other than teacher salaries and benefits
- EC § 41011 defines "teacher" as an employee of the district in a position requiring certification and whose duties require them to teach pupils for at least one instructional period each day or an instructional aide whose duties must be performed under the supervision of a classroom teacher
- Column 4b is used to "override" reductions that have been extracted
- Resources to consider excluding in Column 4b—1400, 2600, 6019, 6332, 6546, 6762, and 7435
- Column 4b overrides 4a, so ensure any numbers entered in 4b are inclusive of 4a and don't include items already backed out in Column 2

PART I - CURRENT EXPENSE FORMULA	Reductions (Overrides)* (See Note 2) (4b)
1000 - Certificated Salaries	
2000 - Classified Salaries	
3000 - Employee Benefits	
4000 - Books, Supplies Equip Replace. (6500)	
5000 - Services. . . & 7300 - Indirect Costs	

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13

Form CEA Operational Advice

1. Verify classroom teachers and instructional aides are coded to a function code in the range of 1000-1999—they are providing direct support to instruction

2. Verify home-to-school transportation (HTST) expenses are coded to Function Code 3600—they become excludable on the Form CEA and are reimbursable with the new HTST reimbursement!

3. Spend unrestricted Lottery dollars and do not let them accumulate, because these are backed out from the denominator

4. Verify NPA/S contracts are coded to Function Code 1180—these are very expensive, and if you code them to a different function code in the 11xx series, it will inflate your denominator

5. Review legacy practices such as coding instructional aides to Resource Code 3310

6. Verify Specialized Instruction Providers (e.g., speech language pathologists and adaptive physical education) are coded appropriately between instructional and noninstructional functions

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14

Function Consideration—Speech and Language Services

- Which Function should you use? 1180 or 1190 or 3150?

Function	NPA Object 5XXX	District Personnel
1180—Instructional NPA	Excluded from denominator	N/A
1190—Other Specialized Instruction	N/A	Included in numerator
3150—Assessment/Diagnosis	Excluded from numerator; included in denominator	

You may split code staff functions between instructional (1190) and related services (3150).

If you code all speech language pathologists to 3150, this is incorrect and not giving credit for speech instruction, and decreasing your CEA percentage.

If you have speech NPAs, consider using NPAs for assessments rather than instructional. Why?

If district personnel are doing instruction, it increases the numerator. If the district personnel are doing assessment, it is excluded from the numerator but included in the denominator. This is the same for NPAs, but NPAs do not have the ability to be in the numerator.

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15 CEA Exemption

- School districts are exempt from EC § 41372 if no individual class[1] exceeds the following limits:

Elementary School District	High School District	Unified School District
28 pupils	25 pupils	K-8: 28 pupils 9-12: 25 pupils

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	0.00%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

- If exempt, you must manually input an X here

[1]Individual class excludes courses in visual and performing arts, industrial arts, and physical education

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Notes

16

What Happens When You Fail the CEA?

File an exemption with your county office of education (COE)

Demonstrate either serious financial hardship or that teacher salaries and benefits are in excess of those paid by other comparable school districts

Funds withheld by your COE

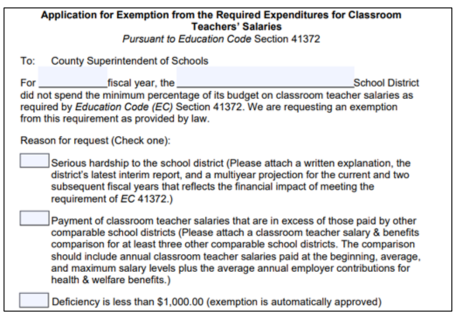
Until the approval of the application

Exemption APPROVED by your COE

Funds are released

Exemption DENIED by your COE

Spend the amount of the withheld funds on teacher salaries in the following year



Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries
Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For __________ fiscal year, the ____________________ School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by *Education Code (EC)* Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

☐ Serious hardship to the school district (Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.)

☐ Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts (Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

☐ Deficiency is less than $1,000.00 (exemption is automatically approved)

Application available on the California Department of Education website—https://www.cde.ca.gov/fg/fi/ft/documents/teachersalaryapp.pdf

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Notes

17 CEA Waiver

- It is incumbent upon the district to provide evidence to support why the application is being filed
  - Serious hardship is not defined in the Education Code, but may include an interim certification of qualified or negative status and/or risk of cash insolvency
  - Comparability with three school districts is part art and part science but here are some considerations
    - Elementary districts should not be comparing with high school districts because the funding is significantly higher and teacher credentials are not interchangeable
    - State-funded should not be comparing with community-funded
    - Comparative grouping does not have to be in close geographic proximity
      - Consider expanding your search to include districts with similar enrollment and demographics

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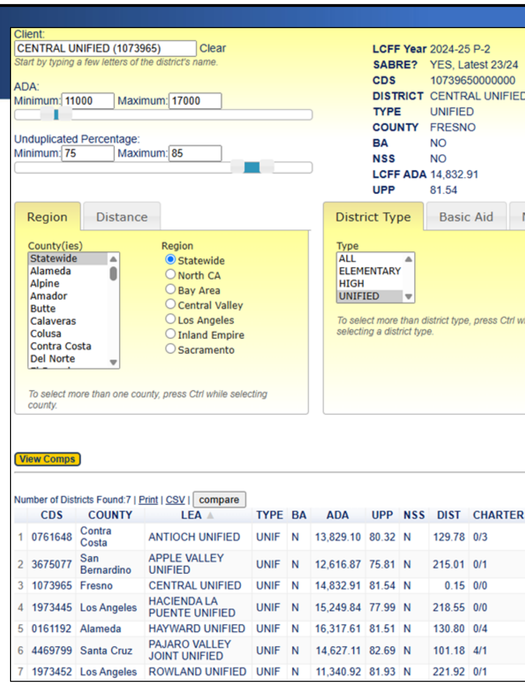
18

CEA Waiver—Comparability

- A quick query for Central Unified suggests that all six comparable districts are more than 100 miles away!
- The comparative group used for the CEA exemption does not need to be the same comparative group that you use in collective bargaining
- Salary and benefit data can be collected locally or through the Salary and Benefits Report (SABRE) report



	CDS	COUNTY	LEA	TYPE	BA	ADA	UPP	NSS	DIST	CHARTERS
1	0761648	Contra Costa	ANTIOCH UNIFIED	UNIF	N	13,829.10	80.32	N	129.78	0/3
2	3675077	San Bernardino	APPLE VALLEY UNIFIED	UNIF	N	12,616.87	75.81	N	215.01	0/1
3	1073965	Fresno	CENTRAL UNIFIED	UNIF	N	14,832.91	81.54	N	0.15	0/0
4	1973445	Los Angeles	HACIENDA LA PUENTE UNIFIED	UNIF	N	15,249.84	77.99	N	218.55	0/0
5	0161192	Alameda	HAYWARD UNIFIED	UNIF	N	16,317.61	81.51	N	130.80	0/4
6	4469799	Santa Cruz	PAJARO VALLEY JOINT UNIFIED	UNIF	N	14,627.11	82.69	N	101.18	4/1
7	1973452	Los Angeles	ROWLAND UNIFIED	UNIF	N	11,340.92	81.93	N	221.92	0/1

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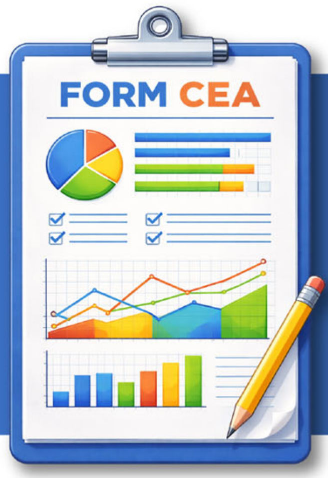
Notes



Discussion/Q&A

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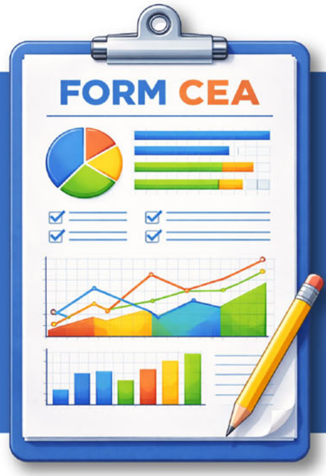
Notes



Thank you!

Matt Phillips
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Linette Hodson
linetteh@sscal.com

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Please help us improve and provide the content you need. Take a moment to fill out our survey at the end of the roundtable.

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Current Expense Formula and Reporting — SACS Form CEA

I. OVERVIEW

A. Education Code 41372 requires that elementary, unified and high school districts expend at least 60%, 55%, and 50% of their current cost of education, respectively, for classroom teacher and aide salaries, plus associated benefits. Each school district is required to complete the Standardized Account Code Structure (SACS) Form CEA, "Current Expense Formula/Minimum Classroom Compensation – Actuals," and submit it with their unaudited actuals report to allow their county superintendent to determine whether the district complies with EC 41372.

The SACS web system also includes an optional Form CEB, "Current Expense Formula/Minimum Classroom Compensation – Budget," supplemental report with the budget adoption release. Both forms CEA and CEB are populated by data imported into the web system and allow the user to adjust (or override) the reduction amounts if necessary. Although it is optional, districts should be encouraged to complete the Form CEB report to help avoid problems meeting the required percentage levels at year end.

B. Both forms calculate the total classroom compensation percentage (objects 1000-3999 and functions 1000-1999) of the total actual expenditures in the general fund. The SACS web system excludes certain resources, objects, goals and functions from both classroom compensation and total expenditures. These exclusions eliminate expenditures of any program that does not allow classroom compensation costs or any restricted resource for which the specified funding use precludes compliance with EC 41372 requirements. A current list of SACS web system expense reductions can be found in the SACS Web system User Guide on the CDE website.

C. Districts with less than 101 units of average daily attendance (ADA) in the previous year are excluded from the CEA requirement. In addition, EC 41374 states that EC 41372 shall not apply to districts that maintain all "individual class sessions" with equal to or less than the following number of students in attendance:

1. An elementary school district – 28 students.

2. A high school district – 25 students.

3. A unified school district:

   a. Grades K-8 – 28 students.

   b. Grades 9-12 – 25 students.

   c. Grades 7-9 of a junior high school shall be deemed to be high school grades for the purposes of this section.

"Individual class session" shall not include classes in grades K-8 in the following subjects: visual and performing arts, industrial arts, and physical education. In grades 9-12, classes in commercial arts, visual and performing arts, industrial arts, vocational arts, and physical education shall not be included. In addition, grades 9-12 shall not include any two or more classes that come together for joint lectures or demonstrations.

Go back to Table of Contents >>

II. COUNTY OFFICE RESPONSIBILITIES

A. County superintendents must review the Form CEA supplemental report to ensure that school districts comply with EC 41372. Form CEA is a required component of a district's unaudited actuals report. The SACS web system also includes an optional Form CEB supplemental report. County offices may request that each district also complete Form CEB at budget adoption.

B. If the district does not meet the required level of expenditure in classroom compensation, the district's independent auditor will include it as an audit finding in the annual report. The district's governing board may apply in writing to the county superintendent for a waiver no later than September 15 of the second fiscal year after the fiscal year for which the district received the audit finding. The waiver can be granted for the following reasons:

   1. The application of EC 41372 would result in serious hardship for the district.

   2. The application of EC 41372 would result in the district paying its classroom teachers salaries that exceed those of other districts of comparable type and functioning under comparable conditions.

C. The county superintendent, upon receipt of the district's application:

   1. Shall grant the waiver if the deficiency amount is less than $1,000.

   2. May grant an exemption based on the merits of the application if the deficiency is more than $1,000.

D. If the waiver is granted or the district makes the expenditure in the current fiscal year (the fiscal year after the fiscal year for which the district received the audit finding), the district's deficiency is considered remedied, and no further action is required.

E. If a waiver application is not received, or is approved for less than 100% of the deficiency, or is denied, the county office of education is required to designate an amount from apportionments made to the school district after April 15 in the current fiscal year equal to the apparent deficiency in district expenditures. The amount shall be deposited in the county treasury to the credit of the school district but shall remain unavailable for expenditure by the district. The county superintendent shall order the designated amount (or amount not exempted) to be added to the amounts to be expended for classroom teachers' salaries during the next fiscal year.

F. Sample Timeline (dates are given as examples only to clarify the timeline progression):

Fiscal Year 1	2022-23	9/15/2023	FY1 unaudited actuals Form CEA show district has a deficiency and is not exempt.
Fiscal Year 2	2023-24	12/15/2024	FY1 audit report is completed and contains a finding that the district has a CEA deficiency. Districts that qualify may apply for a waiver upon issuance of the audit report as part of their corrective action plan.
		4/15/2024	If a waiver has not been received, or a waiver has been approved for less than 100% of the deficiency, or a waiver has been denied, the county superintendent sets aside the FY1 deficiency amount out of apportionments received after April 15.
Fiscal Year 3	2024-25	9/15/2025	This is the latest date a local education agency can apply for an exemption.
			The county superintendent reviews exemption applications and either grants an exemption or orders the district to make the expenditure.
Fiscal Year 4	2025-26	7/1/2026	If ordered to do so by the county superintendent, the district must add non-exempted amounts to teacher salaries.

G. The county superintendent shall enforce the requirements prescribed by EC 41372 and may adopt necessary rules and regulations to that end.

III. COMPLETION OF FORM CEA AND POTENTIAL ISSUES

A. Form CEA (or CEB) is completed automatically from data imported into the SACS web system.

B. The only change allowed to the amounts imported into and calculated by the SACS web system is an optional adjustment in the “Reductions (Overrides)” column. This may be needed if expenditures that should be excluded are not already excluded by SACS web system. For example, if expenditures in the resources Other Federal – 5810, Other State – 7810, or Other Local – 9010 are not already excluded by an ineligible object, goal or function. An evaluation of the expenditures from these resources may be needed to determine if additional reductions are warranted based on the funding source or program they support (see item D 7 below).

Districts must provide an explanation of the reduction override amounts in part IV of the CEA form, and these amounts should be verified by the county office of education.

C. The district can enter an “X” on line 16 to indicate that it is exempt based on EC 41374. The district should provide documentation regarding class size to support the determination. The county superintendent should collect a certification and/or random sample of attendance as additional verification for districts that claim this exemption.

D. If the district does not meet the required percentage and thus has a deficiency in Part III, the district and/or county superintendent should look for potential coding errors and other issues that would affect the CEA formula. The goal is to accurately show classroom compensation included in the formula (Part II – Minimum Classroom Compensation) and appropriately reduce or eliminate other costs from the total expenditures section (Part I – Current Expense Formula). Below are some examples of things to look for.

1. Classroom teachers and other classroom staff (e.g., classroom aides, tutors, or other staff who provide direct educational services) should be coded to function 1###.

2. Whenever possible, classroom teachers and direct instructional support staff costs should not be coded to any resource excluded from the CEA calculation. Direct instructional support staff costs in Lottery resource 1100 are included in Part II.

3. Expenditures coded to Lottery — resources 1100 and 6300 — are excluded in Part I. Review the possibility of reclassifying additional expenditures to these resources as appropriate. An increase in lottery expenditures will lower the total expenses in Part I.

4. Review expenditures coded to functions 2100, 2130, 2140 to make sure that staff salaries or staff development costs, including substitutes, are not recorded here; these expenditures should be recorded as function 1000.

   The California School Accounting Manual (CSAM) states the following under function 2140:

   > A fee paid for an employee to attend a conference, or a salary stipend for attending a staff development conference, should follow the function of the employee. For example, the cost of a classroom teacher improving his or her ability to teach is an instructional cost, an "activity dealing directly with the interaction between teachers and students," and should be charged to Function 1000.

5. Look for costs that should be coded to the goals and functions deducted in Part I (e.g., non-agency, community services, food services) but that are not. For example, for expenditures for shared staff and services among agencies, the contracted portion could be coded as non-agency. Also, if the district operates a childcare program, that could be a community services goal. Coding to excluded goals or function codes reduces the total expenses in Part 1.

6. Review cost sharing between the district's general fund and other funds or dependent charters. Are they using object 5750 to transfer program support costs or recording a fund transfer as payment for support costs? Using object 5750 will decrease costs in the general fund, thereby reducing total expenditures in Part 1.

7. Review expenditures coded to restricted "other" resources that are not included in the SACS web system's exemption list. Should they be in the formula? Are they restricted for a purpose that excludes their use for salaries and benefits of classroom staff (e.g., equipment, facilities, supplies only, staff development)? If so, manually removing them in column 4b would reduce overall expenses in Part 1.

8. Review expenditures in functions 8000-8999 for plant services in the general fund that may qualify as expenditures for deferred maintenance or capital projects funds. Moving these costs to other funds will decrease costs in the general fund, thereby reducing total expenditures in Part 1.

IV. RESOURCES

1. https://www.cde.ca.gov/ds/fd/ec/currentexpense.asp
2. Single-year CEA template short-form
3. https://www.cde.ca.gov/fg/fi/ft/documents/teachersalaryapp.pdf

Part I—Current Expense Formula

Calculate the current expense formula as follows:

Column 1 Total Expense for the Year

The software extracts the data for the total expense for the year from the general ledger Fund 01 data.

Column 2 Reductions (Note 1)

Certain expenditures should be excluded from the Current Expense of Education amount. Expenditures for Nonagency (goals 7100–7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (objects 3701–3702), and Facilities Acquisition and Construction (Function 8500), which are included in Total Expense for Year (Column 1), are not included in the Current Expense of Education (Column 3). To exclude these expenditures, the software extracts into Column 2 the unduplicated expenditures in the referenced goals, functions, and objects.

NOTES:

- In addition to fringe benefits for already-retired employees, objects 3701 and 3702 may include certain allocated costs for past unfunded liabilities relating to active employees (see definitions in *CSAM*). All costs reported in objects 3701 and 3702 are excluded from the calculation of minimum classroom compensation.

- Maintenance Assessment District expenditures are considered to be part of the Community Services goal.

Column 4a Reductions (Note 2—Extracted)

Certain expenditures are excluded from the Minimum Classroom Compensation calculation. Expenditures for transportation (Function 3600), lottery expenditures (Resource 1100), amounts paid to nonpublic schools for the education of special education students (Function 1180), and certain categorical aid expenditures which are included in Current Expense of Education (Column 3), are not included in Minimum Classroom Compensation and should be reported as Reductions (Column 4a).

In addition, expenditures for categorical aid programs which do not allow teacher salary expenditures or require disbursement of the funds without regard to the requirements of EC Section 41372 should be reported as Reductions (Column 4a), thereby reducing the Current Expense (Column 5). In other words, if a categorical program has, as its main purpose, activities of a specialized nature that normally indicate something other than hiring classroom teachers or aides, then the categorical funding is ignored in the minimum classroom compensation calculation (i.e., it is reduced from both the numerator and denominator of the calculation). Following are a few examples of categorical aid programs and resource codes that qualified to be excluded from the calculation:

- Education Technology (4410)
- School Bus Emissions Reduction Fund (7236)

Following is the complete list of resource codes extracted as "reductions" in Column 4a and Line 13a: 1100, 3012, 3013, 3020, 3031, 3175, 3177, 3178, 3185, 3316, 3326, 3327, 3341, 3372, 3386, 3515, 3724, 4036, 4045, 4046, 4050, 4123, 4124, 4410, 5035, 5037, 5314, 5370, 5652, 6010, 6030, 6126, 6140, 6225, 6230, 6300, 6355, 6381, 6382, 6385, 6386, 6512, 7010, 7124, 7126, 7236, 7386, 7410, and functions 1180 and 3600.

Column 4b Reductions (Note 2—Overrides Column 4a)

School districts may elect to report the reductions manually in Column 4b if the extracted data do not include all of the applicable categoricals.

NOTE: If an amount (even zero) is entered in any row of Column 4b, or on Line 13b (see Part II below), the software switches from using the values in Column 4a/Line 13a to using only the values in Column 4b/Line 13b; it does not use a combination of the two.

Expenditures of the Restricted Maintenance Account (RMA) (Ongoing and Major Maintenance Account, Resource 8150) should not be excluded in Form CEA. They are not "amount[s] expended from categorical aid received from the federal or state government which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of [*EC* Section 41372]."

The RMA exists to demonstrate compliance with the requirement that LEAs who receive Office of Public School Construction (OPSC) facility grants must dedicate a certain percentage of their operating budgets toward facility maintenance. Moneys contributed to this account are not federal or state categorical aid. (Note that Resource 8150 is a local resource, not a state or federal resource.) Said another way, were it not necessary to demonstrate compliance with OPSC regulations, the expenditures in the RMA account would be charged to an unrestricted resource.

Part II—Minimum Classroom Compensation

Report the classroom compensation. The software will generate all of this information except for optional adjustments reported on Line 13b.

· Line 13b: Report the salaries and benefits of teachers and instructional aides that were deducted in Column 4b (see note above in Column 4b text).

· A warning internal form check alerts users to review line 13b if no amount is entered when an amount is entered in Part I, Column 4b, Reductions (Overrides).

Part III—Deficiency Amount

Using information from Form CEA/CEB Parts I and II, Part III indicates if a school district has met the minimum classroom compensation percentage required under EC Section 41372. This information will also show on Form CA, Unaudited Actuals Certification, on the page titled Summary of Unaudited Actual Data Submission.

· If the percentage is met, Line 5 will be zero.

· If the percentage is not met, and the district has not indicated they are exempt from the requirement, Line 5 will be the amount of the deficiency. In addition, an exception will be reported in the Technical Review Checklist.

· If the district has indicated they are exempt from the requirement, Line 5 will show "exempt."

Part IV—Explanation for adjustments entered in Part I, Column 4b

This section must be completed if an amount is entered in Part I, Column 4b, Reductions (Overrides). A fatal internal form check will generate if the required explanation is not provided.

(District Name)
Fiscal Year 2015/16
Current Expense Formula Minimum Compensation calculation

Formula's DO NOT OVERRIDE
Input Data

Part 1 - Current Expense Formula	Total Expense for Year (1)	EDP No	Reductions (See Note 1) (2)	EDP No	Current Expense of Education (Col 1- Col 2) (3)	EDP No	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides) (See Note 2) (4b)	EDP No	Current Expense- Part II (Col 3- Col 4) (5)	EDP No
1000 - Certificated Salaries		301		303	-	305		-	307	-	309
2000 - Classified Salaries		311		313	-	315		-	317	-	319
3000 - Employee Benefits		321		323	-	325		-	327	-	329
4000 - Books Supplies etc		331		333	-	335		-	337	-	339
5000 - Services & Direct Support		341		343	-	345		-	347	-	349
				TOTAL	-	365	-	-	**OTAL**	-	369

Total Salary and Benefits (CEA Form Line 14)

Percent of Current cost of Education expended for classroom #DIV/0!
Deficiency Percent #DIV/0! (edit factor Elem .6, Unified .55, HS .5)
Deficiency Amount #DIV/0!
if negative no deficiency

(District Name)

Current Expense Formula Minimum Compensation 2015/16 calculation
EXCLUSIONS FOR MANUAL OVER-RIDE
(Enter Resource to be excluded on row 6, Enter expenditures rows 8-12)

Over-ride amount
-
-
-
-
-
-

California Department of Education
Sample Form (Rev 03/2024)

Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For ____________fiscal year, the ________________________________School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by *Education Code (EC)* Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

☐ Serious hardship to the school district (Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.)

☐ Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts (Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

☐ Deficiency is less than $1,000.00 (exemption is automatically approved)

A. Deficiency Amount

(Source: Form CEA)

1. Enter the minimum percentage for your district type.
   (60% Elementary/ 50% High School/ 55% Unified) ________%

2. Enter the percentage spent by your district. ________%

3. Percentage below the minimum.
   (Line 1 minus line 2) ________%

4. Enter the district's current expense of education (Form CEA) $________

5. Deficiency Amount.
   (Line 3 times line 4) $________

B. Certification of the School District Governing Board
It is hereby certified that the information contained in this application is true and correct.

_______________________________ _______________________________
Signature of Authorized Official Title

_______________________________ _______________________________
Print Name of Authorized Official Date

C. Decision of the County Superintendent of Schools
(Completed by the County Superintendent of Schools or Designee)

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

☐ I am granting the request for exemption from the requirements of *Education Code* Section 41372.

☐ I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is $________________(A written explanation of the reason(s) for approving a partial exemption is attached.)

☐ I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

__________________________ ______________________/________
Signature of County Superintendent County Office/Date

__________________________ ______________________/________
Signature of Authorized Designee Title of Authorized Designee/Date

School Services of California INC.
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FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Budget Trailer Bill Makes Changes to the Discretionary Block Grant Requirements

BY MEGAN BAIER Copyright 2026 School Services of California, Inc.

posted September 1, 2026

As the Legislature concluded the 2025–26 legislative session in the early hours of Tuesday morning, one of the last bills sent to Governor Gavin Newsom's desk was Senate Bill (SB) 133 (Committee on Budget), an education trailer bill that makes changes to several provisions in the Enacted Budget, including the requirements of the Student Support and Professional Development Discretionary Block Grant (Block Grant).

The Enacted Budget provided $5 billion for the Block Grant, which will be distributed to local educational agencies (LEAs) on a per-average daily attendance basis. While LEAs have broad discretion over the use of these funds, the Enacted Budget included several notable requirements. LEAs experiencing declining enrollment or projecting an enrollment decline in the next five years must hold a public hearing on their plans to address the impacts. Additionally, during the grant period, LEAs must ensure that employees are not charged for costs associated with professional development, including costs related to beginning teacher induction programs.

SB 133 further specifies that the public hearing requirement for LEAs with declining enrollment or projecting declining enrollment must be in conjunction with the annual presentation of the Local Control and Accountability Plan to the governing board. Importantly, the bill does not prescribe a deadline by which LEAs must hold the public hearing. SB 133 specifies that LEAs must consider how to address the impact of declining enrollment, "including, but not limited to attracting and retaining pupils, strengthening course offerings, new program opportunities, class size reduction, facilities management, including potential school site consolidations and closures, and local revenue options."

Governor Newsom is expected to act on SB 133 in the coming weeks ahead of the September 30 deadline.

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FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

By the Way . . . CDE Establishes New Resource Code for 2026 SSPDBG Funding

BY WENDI MCCASKILL, EDD
BY MATT PHILLIPS, CPA
Copyright 2026 School Services of California, Inc.
posted September 2, 2026

The California Department of Education (CDE) recently announced it will establish a separate resource code for the second year of Student Support and Professional Development Discretionary Block Grant (SSPDDBG) funding to distinguish it from the first year and accommodate the different reporting requirements for the two funding sources.

The updated coding will be as follows:

- Resource 6019: Student Support and Professional Development Discretionary Block Grant 2025
- Resource 6021: Student Support and Professional Development Discretionary Block Grant 2026

The CDE anticipates incorporating these changes into a future Standardized Account Code Structure Validation Table update, tentatively scheduled for October 2026. The new resource code will also be reflected in the SSPDDBG funding profile when it is posted on the CDE website.

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FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Bill to Tweak Proposition 28 Headed to Governor

BY DAVE HECKLER Copyright 2026 School Services of California, Inc.

posted September 2, 2026

On the final day of the 2025-26 legislative session, legislators approved a bill to clarify the spending requirements related to Proposition 28, the 2022 initiative that created the Arts and Music in Schools (AMS) program.

The bill, Assembly Bill (AB) 2440 by Assemblymember Al Muratsuchi (D-Torrance), largely codifies existing Audit Guide procedures and provides clarity around AMS requirements lacking in the original proposition. In recent weeks, AB 2440 has undergone multiple sets of amendments. Among the provisions are the following:

- Codifies current California Department of Education (CDE) guidance allowing local educational agencies (LEAs) to pool Proposition 28 funds for all sites across the entire LEA, provided that a site's expenditures are in proportion to that site's allocation as well as other existing program requirements (e.g., ensuring compliance with the school site expenditure plan)

- Codifies the methodology of the current supplement, not supplant calculation from the Annual Audit Guide and provides criteria for LEAs to determine when resources expended on arts education programs are no longer available within the calculation

- In determining "resources no longer available" for arts education programs, LEAs may include funds from the following sources that have expired, were one-time in nature, or otherwise ceased to be available for expenditure in the current year:

    - Private contributions, including fundraising, donations, or grants

    - Federal funds

    - State funds identified as one-time in nature

    - Other funds that are no longer available due to factors beyond the LEA's control

- Codifies the September 30 deadline to submit the annual board approved report to the CDE. The report details the type of arts education programs funded, number of full-time teachers and staff employed, number of students served, and number of school sites providing arts education

- Requires the CDE to post on its website any waivers it approves for LEAs to not meet the requirement that 80% of funds be spent employing teachers and staff

- Requires each school site to post to either the LEA's or school site's website its expenditure plan and if applicable, any waivers granted by the CDE

- Requires each LEA, commencing with the 2027-28 fiscal year, to certify that all AMS requirements have been implemented according to the AMS requirements at each of its school sites

The bill sailed through the Legislature with zero "No" votes and strong bipartisan support, and is now headed to Governor Gavin Newsom's desk for consideration.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Legislature Wraps up the 2025-26 Legislative Session

BY KYLE HYLAND Copyright 2026 School Services of California, Inc.

posted September 1, 2026

Today, September 1, 2026, the California Legislature concluded its work for the final year of the 2025-26 legislative session. While the California Constitution generally prohibits the Legislature from passing bills on or after September 1 of the second year of the biennial session, it provides exceptions for certain measures, including urgency statutes. The final bills considered by lawmakers today fell within these constitutional exceptions, allowing the Legislature to complete its remaining business before gaveling the session to a close.

Over the final days of session, the Legislature sent a number of significant bills to Governor Gavin Newsom that could have implications for local educational agencies (LEAs) if signed into law. Below, we highlight noteworthy education measures approved during the closing weeks of session.

As a reminder, because 2026 is the final year of the two-year legislative session, bills that failed to meet the August 31 deadline are now dead. If lawmakers want to pursue these proposals after the 2027-28 legislative session begins, they will need to introduce new legislation and start the legislative process anew.

Bills Sent to Governor Newsom

Assembly Bill (AB) 917 (Ávila Farías, D-Concord)—County Offices of Education: School Districts: Average Daily Attendance of Less than 250 Pupils: Permanent Status. This bill would eliminate distinctions in permanent-status requirements based on a school district's or county office of education's (COE) size and generally provide permanent status to certificated employees after two consecutive years of service and reelection for a third year. Beginning July 1, 2027, service as an instructor in a regional occupational center or program would also count toward permanent status with the employing school district or COE.

AB 1381 (Muratsuchi, D-Torrance)—Education-Related Positions: Previous Employment Disclosures: Commission on Teacher Credentialing: Unprofessional Conduct. This bill would strengthen employment-history requirements for certificated and classified school employees, including prohibiting an LEA or private school from hiring an applicant without completing required employment-history inquiries. Failure by a certificated applicant to disclose required employment history, or by certain administrators to ensure compliance, could constitute unprofessional conduct subject to Commission on Teacher Credentialing action.

AB 1590 **(Ransom, D-Stockton)—California Career Technical Education Incentive Grant Program: Revised Allocation Formula.** This bill would require the California Department of Education (CDE), no later than the 2027-28 fiscal year, to develop a revised California Career Technical Education Incentive Grant allocation formula that ensures all funds appropriated for the program are fully allocated to eligible applicants each fiscal year.

AB 1763 **(Lee, D-San Jose)—Excused Absences: Religious Observance.** This bill would require pupils to be excused from school to observe a holiday or ceremony of their religion without the existing requirement for a written parental request and principal approval.

AB 1871 **(Fong, D-Alhambra)—Dual Enrollment: College and Career Access Pathways Partnerships.** This bill would streamline participation in College and Career Access Pathways partnerships by eliminating the principal-recommendation requirement, allowing one application for continued participation, and removing the four-course-per-term limit while retaining the 15-unit cap. The bill would also revise annual reporting requirements for participating LEAs and community college districts.

AB 2017 **(Haney, D-San Francisco)—State Holidays: Eid.** This bill would add Eid al-Fitr and Eid al-Adha as state holidays and authorize public schools and community colleges to close on those days, subject to applicable local procedures and collective bargaining requirements.

AB 2142 **(Garcia, D-Rancho Cucamonga)—School Districts: Community College Districts: Short-Term Employees: Classified Service.** This bill would create a rebuttable presumption that a TK-14 district must convert a short-term employee position into a classified service position when specified conditions are met, including when an employee exceeds prescribed time thresholds or is repeatedly rehired to perform substantially the same duties.

AB 2225 **(Patel, D-San Diego)—Education Governance: Education Commissioner: Reporting.** This bill would require the Education Commissioner, by October 1, 2028, to report to the Governor and Legislature on the state's progress toward consolidating and streamlining California's education governance structure and identify additional opportunities to eliminate fragmented or duplicative state requirements.

AB 2241 **(Boerner, D-Encinitas)—School Facilities: Inclusive School Playgrounds.** This bill would require the CDE to curate and maintain an online resource identifying best practices for designing inclusive school playgrounds that allow individuals with and without disabilities to play together.

AB 2440 **(Muratsuchi)—Arts and Music in Schools—Funding Guarantee and Accountability Act: Allowable Uses: Pooled Funding: Certifications.** This bill would clarify various provisions of Proposition 28 (2022), how LEAs may pool funding across school sites subject to specified requirements, and the methodology for demonstrating compliance with the supplement-not-supplant requirement. The bill would also revise related reporting and audit requirements.

AB 2468 **(Patel)—School Accountability: Pupils with Disabilities: Inclusion.** This bill would establish the Supporting Inclusive Practices Project in statute, with the California Collaborative for Educational Excellence (CCEE) responsible for statewide universal support and the CDE responsible for targeted assistance to LEAs and charter schools. The bill would also direct the $30 million provided for the project in the 2026-27 Enacted Budget to the CCEE for allocation to the El Dorado COE for the universal-support component.

AB 2490 **(Valencia, D-Anaheim)—Teacher Credentialing: Emergency Career Substitute Teaching Permit: Alternative Qualifications.** This bill would expand eligibility for the Emergency Career Substitute Teaching Permit by creating an alternative pathway based on professional development, orientation, and mentoring rather than prior substitute-teaching experience. Qualifying permit holders could serve for up to 70 cumulative days in a single classroom assignment, including a special education classroom.

AB 2496 **(Solache, D-Lakewood)—School Accountability Report Card: California School Dashboard: Local Control Accountability Plan: Local Control Funding Formula Budget Overview.** This bill would require the CDE to report to the Legislature on duplication between information in the School Accountability Report Card (SARC) and other publicly available data. The bill would also eliminate the February 28 deadline for presenting the annual Local Control and Accountability Plan update and Local Control Funding Formula Budget Overview and remove certain SARC reporting requirements.

AB 2526 **(Muratsuchi)—Special Education Local Plan Areas: Apportionments: Alternate Assessments.** Contingent upon increased state funding, this bill would revise the special education low-incidence funding formula to include both pupils with low-incidence disabilities and pupils eligible to take specified alternate assessments.

AB 2555 **(Patel)—English Learners: Reclassification.** This urgency bill would substantially revise the process for reclassifying English learners as English proficient. Beginning July 1, 2027, pupils meeting the state-established score on the applicable English language proficiency assessment would be reclassified as English proficient. Beginning July 1, 2028, the bill would also establish an alternative reclassification pathway for certain English learners with Individualized Education Programs and require four years of monitoring following reclassification.

Senate Bill (SB) 133 **(Committee on Budget and Fiscal Review)—Education Finance: Education Omnibus Trailer Bill.** This education cleanup trailer bill would make numerous changes to implement and clarify provisions of the 2026-27 Enacted Budget, including modifications related to universal prekindergarten, community schools, school nutrition, dual enrollment, educator workforce programs, the Student Support and Professional Development Discretionary Block Grant, differentiated assistance, literacy coaches, and programs serving newcomer and homeless students. The bill would also make various changes to previously appropriated funding, including expenditure timelines and program eligibility and implementation requirements.

SB 685 **(Cortese, D-San Jose)—Special Education: Nonpublic Schools and Agencies.** This bill would eliminate the requirement that certified nonpublic schools and agencies (NPS/As) be nonsectarian while prohibiting public funds from being used for religious instruction. The bill would also strengthen NPS/A certification, credentialing, background-check, incident-reporting, monitoring, and enforcement requirements.

SB 1067 **(Weber Pierson, D-San Diego)—Pupil Instruction: Math Assessments.** This bill would establish a statewide framework for mathematics diagnostic assessments for pupils in kindergarten through second grade. Beginning in the 2028-29 school year, LEAs would be required to annually administer a state-approved diagnostic assessment to identify pupils' mathematics knowledge, learning needs, and need for additional support.

SB 1083 **(Pérez, D-Pasadena)—Noncertificated Public School Employees: Private School Employees: Egregious Misconduct: Statewide Data System: Commission on Teacher Credentialing: Adverse Actions: Contracts and Background Checks for Educational Services.** This bill would strengthen employment-history disclosure, misconduct reporting, and background check requirements for noncertificated public and private school employees. The bill would also expand statewide misconduct data requirements and impose additional background check and notification requirements on contractors and subcontractors who provide services involving contact with pupils.

Next Steps

The Legislature is now in recess until Monday, December 7, 2026, when lawmakers will convene the 2027-28 legislative session for organizational purposes, and newly elected legislators will be sworn into office. Following the organizational session, lawmakers will adjourn and return to Sacramento in January to begin their regular legislative work.

Governor Newsom has until September 30 to sign or veto bills sent to him during the final days of the legislative session. Budget bills and urgency measures generally take effect immediately upon being signed into law, while most other measures will take effect January 1, 2027, unless a different operative or effective date is specified in the bill.

We will monitor the Governor's actions on these bills over the next month through subsequent *Fiscal Report* articles and provide analysis on how newly enacted measures will impact LEAs.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Critical Deadlines and Funding Opportunities—August 28, 2026

BY WENDI MCCASKILL, EDD
BY TEDDI WENTWORTH

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posted August 28, 2026

(New items, if any, are listed in bold so you can see at a glance what has been added.)

Critical Deadlines—Reporting or Action Dates	
Issue	**Deadline**
• C-90: School Employee Salary and Benefits ◦ Data submitted to the California Department of Education (CDE) for fiscal year (FY) 2025-26	8/31/26
• Unaudited Actuals Data ◦ Charter school Unaudited Actuals data due to chartering authority and county office of education (COE) (Education Code Section [EC §] 42100[b] and 47604.33[a][5])[1] ◦ District Unaudited Actuals data, including Gann,2 due to COE (EC § 42100[a] and Government Code Section (GC §) 7906[f])	9/15/26
• Gann Resolution ◦ District adopts Gann resolution (EC § 42132)	9/15/26
• Gann Resolution ◦ COE adopts Gann Resolution (EC § 1629)	10/15/26

• Unaudited Actual Data, including Gann, due to State Superintendent of Public Instruction (SSPI)
  ◦ COE Unaudited Actual data, including Gann,2 to SSPI (EC § 1628 and GC § 7907[h])
  ◦ After reviewing for accuracy, COE transmits district and charter school Unaudited Actual data, including Gann,2 to SSPI (EC § 42100[a] and GC § 7906[f])
	10/15/26

• Tentative Disapproved District Budgets ◦ COE must notify SSPI of district budgets which may be disapproved (EC § 42127[e])	10/22/26
• Federal Cash Management Data Collection ◦ Cash balance to be reported regardless of the fiscal year from which the funds originated • Reporting Period 2 Start Date: October 10	10/31/26

[1]EC § 42100 reporting will satisfy the EC § 47604.33 requirement
[2]Gann filing date administratively determined by the CDE

Plan/Report—Deadlines		
Plan	**Link to Plan Template/More Information**	**Deadline**
Expanded Learning Opportunities Program Plan	https://www.cde.ca.gov/ls/ex/elopinfo.asp#programplan	Program Plan: N/A Expenditure Report FY 2024-25 Funding: By 9/30/26—Report final expenditures to CDE FY 2025-26 Funding: By 9/30/27—Report final expenditures to CDE FY 2026-27 Funding: By 9/30/28—Report final expenditures to CDE

ESSER[1] III Quarterly and Annual	https://www.cde.ca.gov/fg/cr/anreporthelp.asp	Various—https://www.cde.ca.gov/fg/cr/reporting.asp
Home-to-School Transportation	EC § 39800.1	Develop and adopt a plan on or before 4/1/23, and update annually thereafter

Literacy Coaches and Reading Specialist Grant Program	[EC § 53008-53009]	FY 2022-23 Funding: CDE-required annual report due by 9/30 each year through 9/30/26 By 6/30/27—Report final expenditures to CDE By 6/30/31—Report final expenditures to CDE FY 2023-24 Funding: CDE-required annual report due by 9/30 each year through 9/30/27 By 6/30/28—Report final expenditures to CDE FY 2025-26 Funding: By 6/30/27—Report interim expenditures to CDE By 6/30/31—Report final expenditures to CDE FY 2026-27 Funding: By 6/30/31—Report expenditures to CDE
Proposition 28: Arts and Music in Schools Funding Guarantee and Accountability Act	https://www.cde.ca.gov/eo/in/prop28artsandmusicedfunding.asp https://www.cde.ca.gov/eo/in/documents/prop28ayearataglance.pdf	Annual reporting for 2025-26 closes on the Arts and Music in Schools Portal on 9/30/26

A-G Completion Improvement Grant	EC § 41590	By 8/31/26[2]—Report final expenditures to CDE
Student Support and Professional Development Discretionary Block Grant	Assembly Bill 121 Section 81	FY 2025-26 Funding: By 9/30/29—Report final expenditures to CDE FY 2026-27 Funding: By 9/30/32—Report final expenditures to CDE
Youth Experiencing Homelessness Grant	Assembly Bill 126 Section 149	By 12/31/2029—Final Report to the CDE

[1]Elementary and Secondary School Emergency Relief
[2]The CDE administratively changed the 9/30/26 statutory due date to 8/31/26

Funding Opportunities (For program website, click program name)		
Description	**Amount**	**Deadline**
California Educators Together Platform	$600,000	8/28/26
Mandate Block Grant, Fiscal Year 2026-27	Varies	8/30/26
State Charter School Facilities Incentive Grants Program	Varies	9/15/26
Literacy Coaches and Reading Specialists Grant Program, FY 2025-26	Varies	9/29/26
California Serves Grant Program	Varies	10/5/26
Unemployment Insurance Management System	**Unavailable**	**11/1/26**
Special Education Extraordinary Cost Pool for NPS/LCI and Mental Health Services—2025-26	**Varies**	**11/2/26**

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Professional Learning Pathways - Course Listing

Attendance

	Date
Course-Based Independent Study	Oct. 8, 2026
Average Daily Attendance Reporting	Dec. 3, 2026
School Calendars and Bell Schedules	Feb. 11, 2027
Instructional Time and Attendance Planning	Feb. 16, 2027
Dual Enrollment Programs—Compliance, Funding, and Implementation	Mar. 2, 2027
Attendance Recovery and the Expanded Learning Opportunities Program	Apr. 1, 2027
Independent Study—Compliance and Best Practices	Apr. 13, 2027

Collective Bargaining

	Date
Advanced Collective Bargaining	Feb. 9, 2027

Human Resources

	Date
Effective Supervision and Evaluation Practices	Sep. 15, 2026
Human Resources Operations—From the Fundamentals to Strategies	Oct. 6, 2026
Paid PDL—Compliance and Implementation	Oct. 15, 2026
Effectively Managing Reductions in Force	Dec. 1, 2026

Employee Discipline—From Legal Compliance to Practice	Mar. 9, 2027
Employee Complaints and Workplace Investigations—Best Practices	Mar. 30, 2027

School Business

	Date
Position Control—The Fundamentals	Oct. 27, 2026
Federal Compliance—How to Stay Out of Trouble	Feb. 23, 2027
The Audit Challenge—Updates and New Considerations	Mar. 16, 2027
SACS 101—Budget Development	Apr. 6, 2027
Closing the Books	Jun. 22, 2027

Special Education

	Date
Maintenance of Effort Monitoring—Beyond the Basics	Mar. 23, 2027
Special Education—Both Sides of the Equation	Jun. 15, 2027

The Basics

	Date
Budget Alignment—Strategic Planning for Sustainability	Sep. 22, 2026
Unraveling the Mystery of School Finance—For Superintendents and Top Administrators	Oct. 13, 2026
Strategic Facilities and Asset Planning for LEAs	Nov. 10, 2026
Funding and Accountability—LCFF and LCAP Fundamentals	Dec. 8, 2026
Understanding Charter School Governance and Oversight	Apr. 20, 2027
Construction from Start to Finish	May 4, 2027

State Budget Series

	Date
Governor's Budget Workshop	Jan. 19, 2027
	Jan. 20, 2027
	Jan. 20, 2027
May Revision Workshop	May 20, 2027
School Finance Conference	Jul. 20, 2027

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Forward to a Colleague

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Upcoming CASBO Events

September 15 - December 31, 2026

DATE	EVENT	DESCRIPTION
September 17	**Finance Roundtable**	Peer-to-peer discussion of current school finance issues, challenges and practices.
September 18	**CBO Roundtable**	Candid discussion of current school business leadership issues, district challenges and shared solutions.
September 22	**Payroll: Federal & State Taxes**	Covers payroll tax requirements, reporting responsibilities and compliance considerations.
September 24	**Standardized Account Code Structures: Basics**	Introduces California school accounting and the fundamentals of the Standardized Account Code Structure.
September 25	**Workplace Investigations**	Reviews the process for conducting, documenting and completing defensible workplace investigations.
October 1	**Standardized Account Code Structures: Advanced**	Builds advanced skills in SACS coding, reporting and the use of financial data.
October 2	**CalSTRS: Reporting & Processing**	Covers CalSTRS membership, reporting, processing and employer responsibilities.
October 2	**CBO Roundtable**	Candid discussion of current school business leadership issues, district challenges and shared solutions.
October 8	**Payroll: General Processing & Reporting**	Reviews payroll processing, required reporting, compliance and current regulations.
October 9	**CalPERS: Reporting & Processing**	Covers CalPERS reporting, processing requirements and employer responsibilities.
October 13	**Public Works: Bid to Build**	Reviews public works planning, bidding, procurement requirements and project closeout.
October 15	**Legislative Wrap Up Webinar**	Reviews the Governor's final actions from the 2026 legislative session and key impacts for LEAs.
October 16	**Sacramento Section 2026 Fall Education Event**	Regional professional development event featuring educational sessions, job-alike discussion and networking.
October 20	**Legal Requirements for Leaves of Absence**	Explains overlapping leave laws, district requirements and employee protections.
October 21	**Public Records Webinar: AI, Legal Updates & District Responsibilities**	Reviews public records requirements, legal updates and emerging considerations involving AI.
October 22	**Budgets: Basic Development**	Covers the fundamentals of school district budget development and financial planning.
October 22	**Finance Roundtable**	Peer-to-peer discussion of current school finance issues, challenges and practices.

Source: CASBO Professional Development Calendar | Updated September 15, 2026

Upcoming CASBO Events

November - December 2026

DATE	EVENT	DESCRIPTION
November 3	**Vendor Reporting: Setup to Filing**	Reviews vendor setup, federal and state reporting requirements and year-end filing.
November 6	**Payroll: Calendar Year End Reporting**	Covers calendar year-end payroll reporting, taxable items and related compliance requirements.
November 12	**Budgets: Advanced Development & Management**	Focuses on advanced budget development, analysis, forecasting and ongoing budget management.
November 13	**Purchasing: Contract Strategies**	Reviews contract structure, negotiation, key provisions and strategies for reducing district risk.
November 19	**Vendor Reporting: Setup to Filing**	Reviews vendor setup, federal and state reporting requirements and year-end filing.
November 19	**Finance Roundtable**	Peer-to-peer discussion of current school finance issues, challenges and practices.
December 2	**Standardized Account Code Structures: Basics**	Introduces California school accounting and the fundamentals of the Standardized Account Code Structure.
December 4	**Vendor Reporting: Setup to Filing**	Reviews vendor setup, federal and state reporting requirements and year-end filing.
December 8	**Payroll: Calendar Year End Reporting**	Covers calendar year-end payroll reporting, taxable items and related compliance requirements.
December 10	**Standardized Account Code Structures: Advanced**	Builds advanced skills in SACS coding, reporting and the use of financial data.
December 17	**Finance Roundtable**	Peer-to-peer discussion of current school finance issues, challenges and practices.

Source: CASBO Professional Development Calendar | Updated September 15, 2026

Subject: ERP CA Virtual User Group | Save the Dates & Registration

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Hi everyone,
As we begin a new fiscal year, we are looking forward to continuing our ERP CA Virtual User Group meetings and the collaboration these sessions provide across our ERP community.

Below are our upcoming sessions to help you plan and save the dates. We welcome you to share the registration information with member districts who may benefit from participating.

Upcoming ERP CA Virtual User Group Sessions
ERP CA Virtual User Group – October 2026
October 14, 2026
9:00–11:00 AM PT
Register Here

ERP CA Virtual User Group – January 2027
January 13, 2027
9:00–11:00 AM PT
Register Here

ERP CA Virtual User Group – April 2027
April 14, 2027
9:00–11:00 AM PT
Register Here

ERP CA Virtual User Group – July 2027
July14, 2027
9:00–11:00 AM PT
Register Here
Topics and agenda will be shared closer to each meeting. Our steering committee helps shape relevant topics. If you have a topic or experience to share, or are interested in presenting, please reach out to me or your Client Value Partner.
Thank you for your continued partnership. We look forward to seeing you at the next session.
Best,
Olivia

Olivia Esquivel | Client Value Partner
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P: (415) 429-2132 | E: oesquivel@frontlineed.com
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