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Section 1000 Miscellaneous

GASB 68 On-Behalf Contributions

The two pension accounting standards issued by the Governmental Accounting Standards Board (GASB) made fundamental changes to how state and local governments account for their costs and obligations relating to employee pensions.

GASB Statement 68 (GASB 68), Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, introduced new requirements for accrual-basis recognition by state and local governments of employer costs and obligations for pensions. Although GASB 68 related to accrual-basis financial statements, for California LEAs there were implications for governmental fund statements as well.

GASB Statement 71 (GASB 71), Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68, amended the transition provisions of GASB 68 to eliminate a potential misstatement in the year of implementation. Under previous accounting standards, employers participating in a cost-sharing defined benefit pension plan—such as the CalSTRS and CalPERS plans in which California LEAs participate—recognized annual pension expense only to the extent of their contractually required contributions to the plan. In their fund statements and their government-wide statements, LEAs recognized a pension liability only for the difference, if any, between contributions required and contributions made.

Under these accounting standards, if the present value of benefits earned by all employees participating in the CalSTRS or CalPERS pension plan (the plan's pension liability) exceeds the resources accumulated by the pension plan to pay benefits (producing a net pension liability), LEAs must report in their government-wide financial statements their proportionate share of the plan's net pension liability. At present, both CalSTRS and CalPERS have a net pension liability.

LEAs must also report their proportionate share of accrual-basis pension expense, and their proportionate share of deferred items for unamortized changes in the plan's total pension liability due to factors such as changes in actuarial assumptions or differences between actuarial assumptions and actual experience.

Accounting for On-Behalf Contributions in SACS

The STRS On-Behalf requires two entries throughout the year. Once at Adopted Budget and again at Unaudited Actuals. In SACS, the journal entry to recognize the state's On-Behalf pension contribution to CalSTRS is to debit pension contribution expenditures by fund, goal, and function in proportion to the LEA's own pension contributions to CalSTRS by fund, goal, and function, with a corresponding credit to state revenue. The Budget entry is a transaction type 1 and the Unaudited Actuals entry is a transaction type 2.

The CDE has established restricted Resource 7690, STRS On-Behalf Pension Contributions, to account for the receipt and expenditure of the financial assistance represented by the state's contribution. Within Resource 7690, revenue should equal expenditures.

Calculating STRS On-Behalf

At Unaudited Actuals, the STRS On-Behalf amount is calculated by using the LEA's total creditable compensation from the immediately preceding fiscal year and the applicable STRS On-Behalf rate. For example, when calculating the STRS On-Behalf amount for 2022-23 Unaudited Actuals, 2021-22 creditable compensation totals are used.

There is a unique STRS On-Behalf rate calculated for each fiscal year. The rate is calculated using prior year statewide contribution data, which is released annually by CalSTRS. *Both the rates and the contributions to book for STRS On-Behalf are mailed out to LEAs each year via DFS-Notify e-mail – usually around late April or early May.* The contribution to book will be listed in the spreadsheet.

At Adopted Budget, DFS advises LEAs to use the same contribution totals calculated for Unaudited Actuals from the statewide contribution data for budgetary purposes. Actual contributions would then be booked the following Unaudited Actuals, once statewide contribution data is made available.

Proportionate Share Calculations for Total CalSTRS and On-Behalf Contributions

Employer Reporting Number	Employer Name	2021-22 CalSTRS Calculated Employer Contribution	2021-22 SB 90 Contributions Allocated to Employers	2021-22 Employer Proportionate Share of Total CalSTRS–Calculated Employer Contribution	2021-22 Employer Proportionate Share of State on-Behalf Contribution	2022-23 On-Behalf Contribution to Book	2021-22 Calculated Creditable Comp	2022-23 Approximate On Behalf Rate
33010	Alvord Unified School District	19,542,473	2,517,071	0.199%	0.2988760%	$ 11,117,016	$ 102,316,613	10.87%
33013	Banning Unified School District	4,326,810	557,293	0.044%	0.0661730%	$ 2,461,376	$ 22,653,455	10.87%
33018	Beaumont Unified School District	9,724,424	1,252,506	0.099%	0.1487220%	$ 5,531,876	$ 50,913,215	10.87%
33021	Coachella Valley Unified School District	18,126,927	2,334,748	0.185%	0.2772270%	$ 10,311,758	$ 94,905,377	10.87%
33027	Desert Center Unified School District	60,389	7,778	0.001%	0.0009240%	$ 34,369	$ 316,173	10.87%
33030	Desert Sands Unified School District	26,455,486	3,407,467	0.270%	0.4046010%	$ 15,049,572	$ 138,510,398	10.87%
33034	Lake Elsinore Unified School District	21,239,311	2,735,623	0.216%	0.3248260%	$ 12,082,254	$ 111,200,581	10.87%
33039	Hemet Unified School District	21,536,836	2,773,944	0.219%	0.3293770%	$ 12,251,534	$ 112,758,304	10.87%
33046	Jurupa Unified School District	$19,810,232	$2,551,558	0.202%	0.3029710%	$ 11,269,334	$ 103,718,492	10.87%
33049	Menifee Union Elementary	10,124,018	1,303,974	0.103%	0.1548330%	$ 5,759,181	$ 53,005,330	10.87%
33052	Moreno Valley Unified School District	33,196,578	4,275,719	0.338%	0.5076970%	$ 18,884,339	$ 173,804,073	10.87%
33056	Murrieta Valley Unified School District	21,503,949	2,769,709	0.219%	0.3288740%	$ 12,232,824	$ 112,586,120	10.87%
33058	Nuview Union	2,095,621	269,916	0.021%	0.0320500%	$ 1,192,134	$ 10,971,838	10.87%
33061	Palm Springs Unified School District	23,452,963	3,020,742	0.239%	0.3586810%	$ 13,341,528	$ 122,790,382	10.87%
33067	Perris Elementary	5,790,818	745,857	0.059%	0.0885630%	$ 3,294,197	$ 30,318,419	10.87%
33071	Perris Union High	10,341,519	1,331,988	0.105%	0.1581600%	$ 5,882,932	$ 54,144,079	10.87%
33081	Romoland Elementary	4,175,610	537,819	0.043%	0.0638600%	$ 2,375,342	$ 21,861,832	10.87%
33084	San Jacinto Unified School District	10,150,433	1,307,376	0.103%	0.1552370%	$ 5,774,208	$ 53,143,628	10.87%
33088	Temecula Valley Unified School District	24,700,717	3,181,452	0.252%	0.3777640%	$ 14,051,340	$ 129,323,126	10.87%
33090	Val Verde Unified School District	19,744,553	2,543,098	0.201%	0.3019660%	$ 11,231,952	$ 103,374,623	10.87%
43181	Palo Alto Unified School District	19,997,671	2,575,700	0.204%	0.3058370%	$ 11,375,938	$ 104,699,848	10.87%
33024	Corona-Norco Unified School District	51,169,582	6,590,642	0.521%	0.7825690%	$ 29,108,500	$ 267,903,571	10.87%
Total	Total CalSTRS-calculated employer contributions	$7,380,843,751		66.526%				
21-22	State of California contributions (nonemployer contributing entity)	$3,696,297,698		33.474%				
22-23	Total State Contributions for 22-23	$3,719,608,103						
	2022-23 STRS Rate	19.10%						
	State Teachers Retirement Fund							
	School Lands Revenue							

Entering STRS On-Behalf

The STRS On-Behalf Analysis spreadsheet application (STRSONBEHALF.xlsm) is used to create the journal entry necessary for an LEA to recognize within its funds the state's contribution to STRS on behalf of the LEA. The spreadsheet application imports a dataset from the LEA's .dat file, processes the data, then creates the journal entry for the distribution of the STRS On-Behalf amount to the LEA's funds, goals, functions, and objects. The file can be downloaded at the CDE website at:

http://www.cde.ca.gov/fg/ac/co/

Processing Overview

The spreadsheet application consists of five worksheets. The Select and Load File button on the Import Selection sheet opens a file browser, which prompts the user to locate and select their .dat file. After a file is selected and the Open button is clicked, the application reads each line in the selected file and displays every dataset header line in the Select a Dataset list box. Dataset header lines contain the fiscal year, CDS code, reporting period, and column code. The import process begins once the user selects a dataset to process, enters the LEA's STRS On-Behalf amount, then clicks the Run Extraction and Analysis button.

The application extracts all records that comprise object codes 3100-3199 from within the selected dataset, then displays these records in the Extracted Data sheet. The application then aggregates the extracted data by fund code, goal code, function code, and object code and calculates the STRS On-Behalf column on the Aggregated Data sheet.

The Journal Entry sheet creates debit entries to expenditure accounts for each fund code, goal code, function code, and object code aggregation displayed on the Aggregated Data sheet. It then creates credit entries to revenue accounts by aggregating the debit entries to the fund code level.

Steps for Use of Spreadsheet Application:

1. Select the **Import Selection** sheet.
2. Click the Select and Load File button.

3. Click the Yes button at the prompt to open a file browser, or the No button to cancel the process. (Note: Any previous data in the Extracted Data, Aggregated Data, and Journal Entry sheets will be deleted after clicking the Yes button.)
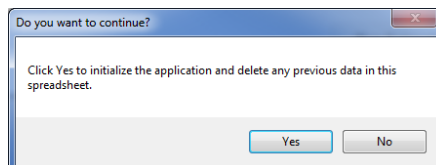
4. Navigate to the .dat file from which to import. The .dat file must follow the import specifications defined in the SACS User Guide.
5. Click the Open button. A process will execute that reads the selected file, then display all datasets in the .dat file in the Select a Dataset list box.

6. Select the dataset to process from the Select a Dataset list box. For instance, for 2022–23 Unaudited Actuals, select the dataset containing the Unaudited Actuals reporting period and the Unaudited Actuals column code (data type).

7. Enter the STRS On-Behalf amount provided in the spreadsheet sent via DFS-Notify e-mail.

8. Click the Run Extraction and Analysis button. A process will execute that populates the Extracted Data, Aggregated Data, and Journal Entry sheets.
   a. Extracted Data: This sheet displays all records for object codes 3100-3199 in the selected dataset.

Extracted Data

All Funds, Resources, Goals, and Functions: Objects 3100-3199

CDS Code:	33-67090-0000000
Fiscal Year:	2022-2023
Reporting Period:	Unaudited actuals
Column Code:	Unaudited actuals

Account String	Fund Code	Resource Code	Project Year	Goal Code	Function Code	Object Code	Value
0100000111010003101	01	0000	0	1110	1000	3101	11,987,323.59
0174250111010003101	01	7425	0	1110	1000	3101	72,125.39
0133150573031203101	01	3315	0	5730	3120	3101	4,996.01
0126000111010003101	01	2600	0	1110	1000	3101	153,382.93
0165460576031203101	01	6546	0	5760	3120	3101	194,859.58
0100000111027003101	01	0000	0	1110	2700	3101	330,555.64
0126000111021003101	01	2600	0	1110	2100	3101	21,117.80
0100000000077003101	01	0000	0	0000	7700	3101	2,167.98
0174350330031103101	01	7435	0	3300	3110	3101	28,015.89
0100000111021303101	01	0000	0	1110	2130	3101	55,049.72
0131825111010003101	01	3182	5	1110	1000	3101	23.79
0126000111041003101	01	2600	0	1110	4100	3101	6,936.34
0100000000121003102	01	0000	0	0001	2100	3102	19,481.63
0131820111010003101	01	3182	0	1110	1000	3101	2,727.78
0100000000074903101	01	0000	0	0000	7490	3101	18.38
0158100111024953101	01	5810	0	1110	2495	3101	93.09
0174350330010003101	01	7435	0	3300	1000	3101	181,675.62
0100000320010003101	01	0000	0	3200	1000	3101	180,201.42
0100000000031303101	01	0000	0	0000	3130	3101	121,652.93
0131824111010003101	01	3182	4	1110	1000	3101	994.93
0142033476021003101	01	4203	3	4760	2100	3101	1,734.11

Instructions | Import Selection | **Extracted Data** | Aggregated Data | Journal Entry | ⊕

   b. Aggregated Data: This sheet displays the extracted data aggregated by fund, goal, code, and object codes.
      i. It also displays the subtotal for each group, and the proportion of the total that each group is being allocated in terms of percentage and dollar amount (calculated by multiplying the Proportion of the Total amount by the STRS On-Behalf amount entered on the Import Selection sheet).

Aggregated Data

CDS Code:	33-67090-0000000
Fiscal Year:	2022-2023
Reporting Period:	Unaudited actuals
Column Code:	Unaudited actuals

Fund Code	Goal Code	Function Code	Object Code	Subtotal, Value	Proportion of Total	Proportion of STRS On-Behalf
01	0000	2100	3101	68,504.25	0.35%	45,010
01	0000	2130	3101	25,944.12	0.13%	17,046
01	0000	2140	3101	2,034.36	0.01%	1,337
01	0000	2420	3101	13,595.19	0.07%	8,933
01	0000	2495	3101	2,652.04	0.01%	1,743
01	0000	2700	3102	1,724.71	0.01%	1,133
01	0000	2700	3101	789,014.17	4.08%	518,419
01	0000	3110	3101	392,175.31	2.03%	257,677
01	0000	3110	3102	340.47	0.00%	224
01	0000	3120	3101	61,328.79	0.32%	40,296
01	0000	3130	3101	143,469.65	0.74%	94,266
01	0000	3140	3101	182,722.72	0.94%	120,057
01	0000	3150	3101	54,392.79	0.28%	35,739
01	0000	3160	3101	3,950.85	0.02%	2,596
01	0000	3900	3101	108.78	0.00%	71
01	0000	7150	3101	50,902.65	0.26%	33,445
01	0000	7200	3102	35,547.55	0.18%	23,356
01	0000	7200	3101	-800.89	0.00%	-526
01	0000	7400	3101	95,797.63	0.49%	62,944
01	0000	7490	3101	18.38	0.00%	12

c. Journal Entry: This sheet displays the journal entry that debits expenditure accounts and credits revenue accounts. The LEA may import or manually enter the journal entry into their accounting system.
   i. Note: Be sure to change Fund 01 to Fund 06, where applicable.

Journal Entry

CDS Code:	33-67090-0000000
Fiscal Year:	2022-2023
Reporting Period:	Unaudited actuals
Column Code:	Unaudited actuals

Account String	Fund Code	Resource Code	Project Year	Goal Code	Function Code	Object Code	Debit Value	Credit Value
0176900000000008590		7690	0	0000	0000	8590		12,604,720
1276900000000008590	12	7690	0	0000	0000	8590		66,098
1176900000000008590	11	7690	0	0000	0000	8590		45,598
0176900000021003101	01	7690	0	0000	2100	3101	45,010	
0176900000021303101	01	7690	0	0000	2130	3101	17,046	
0176900000021403101	01	7690	0	0000	2140	3101	1,337	
0176900000024203101	01	7690	0	0000	2420	3101	8,933	
0176900000024953101	01	7690	0	0000	2495	3101	1,743	
0176900000027003101	01	7690	0	0000	2700	3101	518,419	
0176900000027003102	01	7690	0	0000	2700	3102	1,133	
0176900000031103101	01	7690	0	0000	3110	3101	257,677	
0176900000031103102	01	7690	0	0000	3110	3102	224	
0176900000031203101	01	7690	0	0000	3120	3101	40,296	
0176900000031303101	01	7690	0	0000	3130	3101	94,266	
0176900000031403101	01	7690	0	0000	3140	3101	120,057	
0176900000031503101	01	7690	0	0000	3150	3101	35,739	
0176900000031603101	01	7690	0	0000	3160	3101	2,596	
0176900000039003101	01	7690	0	0000	3900	3101	71	
0176900000071503101	01	7690	0	0000	7150	3101	33,445	
0176900000072003101	01	7690	0	0000	7200	3101	-526	
0176900000072003102	01	7690	0	0000	7200	3102	23,356	
0176900000074003101	01	7690	0	0000	7400	3101	62,944	
0176900000074903101	01	7690	0	0000	7490	3101	12	
0176900000075103101	01	7690	0	0000	7510	3101	12	
0176900000076003102	01	7690	0	0000	7600	3102	17,291	

Please note that the process above will need to be completed at both the Unaudited Actuals reporting period, and Adopted Budget reporting period. In both instances, the steps above should be followed. And in both instances, the Journal Entry sheet of the spreadsheet application will be utilized for either manual entry or upload into the LEA accounting system.

Please ensure that the Journal Entry sheet of the spreadsheet application is modified accordingly for accurate upload into the LEA accounting system, and fits necessary file format specifications.

Validations

The following steps can be taken to validate the data extracted into the spreadsheet application.

1. The total and value columns in the Extracted Data sheet should match the Aggregated Data sheet total and value columns.
2. The sum of the percentages in the Proportion of Total column on the Aggregated Data sheet should equal 100%.
3. The Proportion of STRS On-Behalf total on the Aggregated Data sheet should match the Import Selection sheet STRS On-Behalf amount.
   a. Differences due to rounding can be adjusted in the Journal Entry sheet.
4. The debit and credit totals on the Journal Entry sheet, should match.
   a. Differences due to rounding can be adjusted in this sheet.
5. The debit and credit totals on the Journal Entry sheet should each match the Import Selection sheet, STRS On-Behalf amount.

      a.   Differences due to rounding can be adjusted in this sheet.
6. The debit and credit totals on the Journal Entry sheet should each match the Aggregated Data sheet total.
      a.   Differences due to rounding can be adjusted in this sheet.
7. The Journal Entry sheet checksum line should equal zero.

Form CEA/CEB

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

SACS also provides Form CEB for completion with the district's adopted budget. Form CEB is optional, but highly recommended since it provides the district with an initial representation of the current percentage amount. The district will be able to see whether they are currently meeting the percentage requirement based on estimated actuals. Having preliminary data on Form CEB provides the district with the opportunity to initiate communication and address shortfalls with the county office of education prior to reporting of Form CEA, if possible.

The current expense data reported in the General Fund is collected on Form CEA and CEB within SACS, and used to determine whether the district meets the required percentage amount. Form CEA and CEB reports the percentage of current cost of education using the following calculation:

$$\frac{Minimum\ Classroom\ Compensation}{Current\ Cost\ of\ Education}$$

Form CEA Nominator & Denominator

The following General Fund object codes make up the current cost of education denominator (Form CEA, Part I, Column 1):

- 1000 – Certificated salaries
- 2000 – Classified salaries
- 3000 – Employee benefits (excluding object 38XX)
- 4000 – Books and supplies
- 5000 – Services
- 6500 – Equipment replacement
- 7300 – Indirect costs

From the totals in the object codes listed above, the following are excluded (Form CEA, Part I, Column 2):

- Non-agency activities (goals 71XX)
- Community services (goal 8100)
- Food services (function 3700)

- Fringe benefits for retired persons (object 3701 – 3702)
- Facilities acquisition and construction (function 8500)

Further reductions to the denominator are reflected in Columns 4a (automatically extracted) or 4b (manual override).

- The following are automatically excluded in Column 4a:
  - Lottery – resource 1100
  - Transportation – function 3600
  - Special Ed NPS – function 1180
  - Certain categorical aid expenditures which do not allow teacher salary expenditures or require disbursement of the funds without regards to the requirements of EC Section 41372.

If an amount (even zero) is entered in any row of column 4b, or on line 13b, the SACS Software will stop using values in Column 4a and Line 13a to use only the values in Column 4b and Line 13b. Form CEA does not use a combination of the two.

When determining whether a program qualifies as a reduction, the district must verify whether salaries are allowable charges to the program. If it is determined that the funding is not available for classroom instruction, it can be excluded from the calculation.

Helpful Hints

- Review any function 2100, 2130, and 2140 transactions to ensure no staff salaries or staff development costs are included. Staff salaries and development cost should be in function code 1000.
- Does the district have a child care program? This may be coded to community service which excludes expenses from the denominator.
- The budget for Routine Restricted Maintenance (RRM) has an impact on the denominator of the calculation. For instance, if RRM budget exceeds the minimum required amount, it will increase the denominator amount.
- If STRS On-Behalf was entered as a lump sum for each fund, it may affect the CEA and CEB percentage.

Not Meeting the Percentage Requirement

If all options have been considered, proper coding of expenditures has been verified, and the district is not meeting the percentage requirements for Form CEA, the district may complete and submit a waiver. The waiver is known as the CEA Exemption Application. A waiver is not required for Form CEB.

Justification for the request may be granted for the following reasons:

- Meeting the percentage requirement would cause serious hardship to the district.
- Payment of classroom teacher salaries are in excess of those paid by other comparable school districts.
- If the deficiency is less than $1,000.00, an exemption is automatically approved.

The application asks the district to note the reason for the request, complete a calculation on Form CEA to determine the deficiency amount, and provide certification from the district's governing board. Depending on the reason for the request, the district may need to submit additional data to support the reason for the request.

Below is a timeline for districts to review before, during, and after the submittal of Form CEB, Form CEA, and the possible submittal of a waiver application:

Timeline of Events in the CEA Process
Adopted Budget is submitted; Form CEB included
Unaudited Actuals are complete and include Form CEA
Form CEA is submitted, along with Unaudited Actuals, to COE
District financials and supplemental forms are audited
Audit report is completed and provided to RCOE by December 15*
RCOE reviews audit report for any findings regarding Form CEA**
COE notes that the audit report has a finding for Form CEA
COE may withhold funds after April 15 of the subsequent calendar year (current fiscal year), due to the finding
District may submit a waiver any time before September 15 of the succeeding fiscal year***
The board may apply to the county superintendent of schools no later than September 15 of the succeeding fiscal year for exemption

*December 15 date may vary if the 15th falls on a weekend.
** If the audit report does not contain a finding for Form CEA, the COE does not take an action on the matter.
*** It is recommended the district obtain board approval of the waiver, prior to applying with the COE.

Upon receipt of the waiver application, the county superintendent of schools may either:

- Automatically grant the exemption if it is less than $1,000.00.
- Grant the request for exemption from the requirements of Education Code 41372.
  - If any monies were withheld after April 15th, the designated monies shall be immediately available for expenditure by the school district governing board.
- Grant a partial exemption from the requirements of Education Code 41372.

- Deny the request for exemption with explanation for the denial.

On the occasion where a waiver application is not submitted or denied, the county superintendent of schools shall order the designated amount or amount not exempted to be added to the amounts to be expended for salaries of classroom teachers during the next fiscal year.

The minimum percentages do not apply to school districts with less than 101 units of average daily attendance (ADA). Also, pursuant to California Education Code 41374, the minimum percentages do not apply to any school district who maintains individual class sessions with pupils in attendance below the following numbers, for the particular grade levels (Note: Grades 7, 8, and 9 of a junior high school shall be deemed to be high school grades for the purposes of this section):

- An elementary school district – 28 pupils
- A high school districts – 25 pupils
- A unified school district – 28 pupils
- 28 pupils per class session applies to grades kindergarten through 8, inclusive; and 25 pupils in respect to grades 9 through 12

The school district may not exceed the attendance levels noted above for any given day of the school year. These attendance levels refer to students in attendance, not the average daily attendance. If the district exceeds the attendance levels even for one day during the school year, Education Code 41374 is not applicable.

The county superintendent of schools shall enforce the requirements of education code and may adopt necessary rules and regulations to that end.

Resources

FCMAT "Current Expense Formula and Reporting – SACS Form CEA":
https://www.fcmat.org/publicationsreports/coe-fiscal-procedural-manual-2023.pdf

CDE Current Expense of Education Calculation:
http://www.cde.ca.gov/ds/fd/ec/currentexpense.asp

Information on revisions to Forms CEA and CEB:
http://www.cde.ca.gov/fg/ac/ac/sacsminutes031416c.asp

Application for Exemption from the CEA

California Department of Education
Sample Form (Rev 11/2007)

**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
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 SuperintendentCounty Office/Date

_____   ___/_____
Signature of Authorized DesigneeTitle of Authorized Designee/Date