

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Coding Changes for Resource Codes 3307 and 3309

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Ask SSC . . . How should we account for supplemental special education funds in Resource Codes 3307 and 3309?

The U.S. Department of Education and the California Department of Education (CDE) have increased the monitoring of performance indicators related to the discipline, placement, and disproportionality of identification of students with disabilities and identified that local educational agencies (LEAs) must reserve 15% of Individuals with Disabilities Education Act (IDEA) funds to provide Comprehensive Coordinated Early Intervening Services (CCEIS). LEAs identified as [Significantly Disproportionate](#) participate in all three steps of the CDE's Compliance and Improvement Monitoring process. (See "[Interactive Infographics on Special Education](#)" in the April 2022 *Fiscal Report*.)

When an LEA identified as Significantly Disproportionate receives federal funds, such as the supplemental American Rescue Plan funds in Resource Code 3305 (IDEA Part B, Section 611) and Resource Code 3308 (IDEA Part B, Section 619), that LEA is required to set aside 15% of those funds. To account for the mandatory set aside funds, resource codes were created for the 2021-22 fiscal year—Resource Code 3307 (IDEA Part B, Section 611—CCEIS) and Resource Code 3309 (IDEA Part B, Section 619—CCEIS). These CCEIS resource codes are unique in that the funds are required to be expended under general education goal codes to provide early intervention and prevention services, and not under a special education goal code.

This is a departure from the rule as most special education resource codes are required to use a goal code that begins with a "5." While the Standardized Account Code Structure (SACS) Query on the CDE website was correctly updated to include new resource and goal combinations, the current software is generating a fatal error in the technical review check (TRC) when the resource codes mentioned above are not using a goal code of "5." The SACS web-based software is in the process of being updated so that Resource Codes 3307 and 3309 will not require a special education goal; however, this may take a few weeks.

In the meantime, the CDE has advised that LEAs have two options:

1. Temporarily record the expenditures using a special education goal. When the SACS Web system is updated, the LEA can modify the goal back to the student's normal goal. This will prevent the fatal SACS

TRC.

2. Correctly record the expenditures using the pupil's normal goal, not a special education goal. The SACS Web system will allow the import of the data and the data will extract into the fund forms, but you will receive a fatal TRC. This prevents the need to change the data later and the fatal TRC will resolve once the software is updated.

If you need additional information on any of the SACS Resource Codes, you can find them on the CDE website by clicking [here](#).