# California Department of EducationProgram and Fiscal Resource Guide

**Integrated Student Support and Program Office**

**Grant Administration and Support Office**

**Foster Youth Services Coordinating Program**

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## Introduction

The California Department of Education (CDE) administers Foster Youth Services Coordinating Programs (FYSCPs) through county offices of education (COEs) to provide support services to foster youth who suffer the traumatic effects of displacement from family and schools, as well as multiple placements in foster care. These FYSCPs have the ability and authority to ensure that health and school records are obtained to establish appropriate placements and coordinate instruction, counseling, tutoring, mentoring, vocational training, emancipation services, training for independent living, and other related services. The FYSCPs increase the stability of placements for foster youth. These services are designed to improve the youth's educational performance and personal achievement, directly benefiting them as well as providing long-range cost savings to the state.

## What Is the Foster Youth Services Coordinating Program?

The FYSCP was established pursuant to Assembly Bill 854 of 2015, replacing the Foster Youth Service Program. The FYSCP changed the foster youth service delivery model from providing direct services to collaborating with county and local educational agencies (LEAs). The purpose of the FYSCP is to increase the overall capacity of the education community at the county level in order to expand access to services and to assist LEAs in the delivery of direct services to foster youth, with the explicit goal of improving foster youth educational outcomes.

## Who Is Served by Foster Youth Services Coordinating Program Funds?

Foster youth, as defined by the Local Control Funding Formula (LCFF) definition of a foster child, are served by FYSCPs. California *Education Code* (*EC*) 42238.01 defines a “foster youth” as any of the following:

* A child who is the subject of a petition filed pursuant to Section 300 of the Welfare and Institutions Code (WIC), whether or not the child has been removed from his or her home by the juvenile court pursuant to Section 319 or 361 of the WIC.
* A child who is the subject of a petition filed pursuant to Section 602 of the WIC, has been removed from his or her home by the juvenile court pursuant to Section 727 of the WIC, and is in foster care as defined by subdivision (d) of Section

727.4 of the WIC.

* A nonminor under the transition jurisdiction of the juvenile court, as described in Section 450 of the WIC, who satisfies all the following criteria:
	+ They have attained eighteen years of age while under an order of foster care placement by the juvenile court, and is not more than nineteen years of age on or after January 1, 2012, not more than twenty years of age on or after January 1, 2013, and not more than twenty-one years of age, on or after January 1, 2014, and as described in Section 10103.5 of the WIC.
	+ They are in foster care under the placement and care responsibility of the county welfare department, county probation department, Indian tribe, consortium of tribes, or tribal organization that entered into an agreement pursuant to Section 10553.1 of the WIC.
	+ They are participating in a transitional independent living case plan pursuant to Section 475(8) of the federal Social Security Act (42 United States Code Sec. 675), as contained in the federal Fostering Connections to Success and Increasing Adoptions Act of 2008 (Public Law 110-351), as described in Section 11403 of the WIC.
* A dependent child of the court of an Indian tribe, consortium of tribes, or tribal organization who is the subject of a petition filed in the tribal court pursuant to the tribal court’s jurisdiction in accordance with the tribe’s law, provided that the child would also meet one of the descriptions in Section 300 of the Welfare and Institutions Code describing when a child may be adjudged a dependent child of the juvenile court.

Different definitions of children and youth in foster care are used in relation to programs, services, educational entitlements, and programmatic funding supporting foster youth in schools. These definitions can vary at both the state and federal levels. The foster youth definitions included here are a small subset of the information available in the foster youth definitions resource document created by the CDE. The Foster Youth Definitions Matrix is located at the CDE Foster Youth in California Schools web page at <https://www.cde.ca.gov/ds/sg/fosteryouth.asp>.

## Allowable Expenditures Under Foster Youth Services Coordinating Program

FYSCP grant funds are supplemental funds that are used to collaborate between county agencies, school districts, and community organizations to ensure coordinated and nonduplicative service delivery and to ensure pupils in foster care receive the educational supports and services they need to succeed in school. COEs shall work with LEAs to ensure coordinated nonduplicative service delivery to foster youth.

Services may be provided through any combination of state funding including LCFF, federal, or local funds.

All expenditures must be tied back to a need identified in the county. Below is a list of allowable use of funds to meet an identified need:

* If necessary, an FYSCP may provide services and educational case management, such as to support a student transitioning between school districts.
* An FYSCP may pay for the cost of transportation in regard to *EC* Section 48853.5.
* If a school district certifies in writing to the FYSCP that it is unable to provide tutoring, mentoring, and counseling, the school district may enter into a temporary agreement with the FYSCP to provide those services.
* FYSCPs may pay for various trainings or professional developments that build the capacity of LEAs to serve foster youth. They may include, but are not limited to some of the following topics:
	+ Trauma-informed practices
	+ Foster youth educational rights
	+ Improvement science training
* FYSCPs may use grant funds
	+ to purchase books and other reference materials to support the program;
	+ to purchase materials and supplies that are necessary to run the program, such as office supplies or software;
	+ to purchase staff computer equipment such as laptops, monitors, or printers;
	+ to pay for travel to attend meetings, trainings, and conferences;
	+ to pay for FYSCP staff dues and memberships to professional organizations;
	+ to pay for operational costs and janitorial services for the office space used; and
	+ to pay for costs related to communications such as postage costs, duplication, cell phones, etc.
* FYSCPs may use grant funds to pay for or provide opportunities for foster youth, such as attending academic summer camps, field trips, student conferences, etc.
* To be allowable, this expenditure must:
	+ be tied back to an identified need in the county;
	+ provide all foster youth in the county with the opportunity to attend; and
	+ be meant to improve the educational outcomes of foster youth.

## Allowable Costs with CDE Prior Approval

The following costs are allowable with prior CDE approval through the budget process. Requests are to be submitted via email to the CDE Foster Youth Inbox (fosteryouth@cde.ca.gov), and the CDE may request additional information or documentation prior to approval for the following:

* Capital outlay, which includes equipment that costs $5,000 or more per unit. These items must be tracked through the Program Inventory Report, and requests must be submitted via the Equipment Purchase Request Form
* Costs for rentals, leases, repairs, and non-capitalized improvements
* Out-of-state travel

## Non-Allowable Costs Under Foster Youth Services Coordinating Program

FYSCPs may not use FYSCP grant funds for the following:

* Purchasing computer and connectivity equipment for students to keep. Under Senate Bill 98, LEAs must provide access for all pupils to connectivity and devices adequate to participate in the educational program and complete assigned work. Purchasing technology will supplant, rather than supplement, the LEA’s obligation when it comes to distance learning technology
* Purchasing gift cards or other gifts for foster youth or staff
* School tuition
* Car purchases or car maintenance
* Field trips not related to an educational program or the college and career transition plan
* Stipends for students

## What Is My COE’s Foster Youth Services Coordinating Program Allocation?

The FYSCP allocations are calculated using a funding formula that includes the number of foster youths enrolled on Census Day from the previous school year and the number of LEAs in the county. Census enrollment numbers reflect the number of students in foster care enrolled in school on the first Wednesday in October, and are certified by LEAs as part of the California Longitudinal Pupil Achievement Data System Fall 1 submission. These numbers are published on the CDE website in a downloadable file every year, and is located on the CDE CALPADS UPC Source File (K–12) web page at <https://www.cde.ca.gov/ds/sd/sd/filescupc.asp>. Based on current year Budget Act and authority, FYSCPs receive base funding of $75,000. Seventy percent of their additional funds is based on the number of foster youths in the county, and 30 percent is based on the number of school districts in the county.

## Foster Youth Services Coordinating Program Fiscal Guidelines

This section will provide guidance for preparing Budget Requests (BRs) and expenditure reporting requirements. The California *EC* Section 41010 requires that school districts use accounting systems to record their financial affairs that comply with the definitions, instructions and procedures published in the California School Accounting Manuel (CSAM). The CSAM is a valuable tool for LEAs to manage tax dollars invested in education, provide accounting, and strengthen the foundation for informed decisions-making.

### Budget Requests

An FYSCP proposed BR must be submitted with the FYSCP plan. The BR must accurately reflect the program plan. The BR totals should correspond to the totals provided in the program plan (e.g., staffing hours). The BR must consider and describe how funding relates to operational costs such as programs, activities, interventions and services to be provided, the number of paid personnel and consultants, printing, supplies, telephone, copying and postage, collection of data and preparation of the annual report, travel costs for COE FYSCP Coordinators to attend Regional FYSCP meetings, FYSCP Statewide Meetings, and the Foster Youth Education Summit. The BR must use the budget categories identified in the CSAM on the CDE Accounting web page located at <https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>. It must identify the portion of costs covered by FYSCP grant funding and the portion provided from other sources.

The CDE Grant Administration and Support Office (GASO) reserves the right to modify proposed budgets to ensure that programs are aligned with the goals of the FYSCP. An across-the-board reduction will be made in the event of an FYSCP funding reduction in the state budget.

The proposed BR consists of the detailed budget narrative and totals:

* Detailed budget narrative should include fiscal information and additional fiscal explanations of the budgeted items in the total proposed BR. The detailed budget narrative includes narrative descriptions of each line item.
* Total proposed BR should include the subtotal of each listed object code, indirect costs, and the budget total. These subtotals must match those listed in the detailed budget narrative. The total budget must match the funding level consistent with the annual projected grant award.

The GASO will review the proposed BR. The BR should include:

* The subtotal of each listed object code;
* How the applicant will allocate funds to best support the grant requirements;
* Alignment with the grant activities as described in the program plan; and
* Budget calculations, which should
	+ Consider the time base and annual costs for the staff responsible for implementing grant activities as shown in the samples;
	+ Be based on actual unit-cost computations for each budget item;
	+ Include consideration for both personnel and non-personnel costs related to the grant requirements;
	+ Provide a subtotal for each object code; and
	+ Not exceed the lead agency’s CDE-approved indirect cost rate. Indirect cost may be claimed by the applicant agency or consortium lead only.

The key factor in the budget is that every dollar amount must be aligned with grant requirements and the activities proposed by the applicant.

The BR is due within 10 days after receipt of the Grant Award Notification (GAN). Your initial payment of 50 percent will be authorized upon receipt of the BR and signed GAN; the BR will be approved within 10 days of receipt.

### Budget Requirements and Restrictions

Grant funds must be used in accordance with the guidelines set forth in this guidance and the provisions of *EC* Section 42921. The following restrictions apply to the use of FYSCP grant funds:

* Grant funds must supplement, not supplant, existing services. Programs are prohibited from using FYSCP funds to pay for existing levels of service under other state or federal programs.
* Expenditures are required to address the priority for capacity building as stated in

*EC* Section 42921.

* It is recommended that FYSCP funds be used to staff the FYSCP Coordinator position. The FYSCP Coordinator shall facilitate the provision of educational support pursuant to *EC* sections 42921(d)–(e).
* Indirect costs cannot exceed an agency’s CDE-approved indirect cost rate. Refer to the CDE Indirect Cost Rates web page located at<http://www.cde.ca.gov/fg/ac/ic/>for your agency’s approved indirect cost rate.
* *EC* Section 35168 requires LEAs to maintain an inventory of equipment whose current value exceeds $500. These items must be tracked through the Equipment Inventory Form.
* If there is more than a 10 percent increase to an approved line item in the FYSCP budget, a Budget Change Request (BCR) and BCR Signature Form is required.
* All funds must be expended by the end of the grant period. Targeted technical assistance will be provided to COEs that are unable to expend funds awarded each fiscal year. The GASO may impose additional fiscal requirements for counties that are unable to spend their funds each year. If the CDE has advanced you more than what has been reported on your Expenditure Report (ER), we will request a return of unused funds in the form of an invoice.
* In accordance with CDE guidelines, the final payment of up to 10 percent will be disbursed after the Grantee has submitted the final ER to the GASO. Failure to comply with these conditions may result in suspension of payments under the grant award or termination of the grant award. If the CDE determines that the grantee violated the certification by failing to carry out these conditions, the grantee may be ineligible for any future grant awards.
* The budget may include travel costs to Regional FYSCP Meetings, both FYSCP Statewide Meetings, and the Foster Youth Education Summit each state fiscal year.
* Pursuant to AB 854 (Chapter 781, Statutes of 2015), applicants are encouraged to access all available federal funding sources for FYSCPs. Such funding sources include Part E (commencing with WIC Section 470) of Title IV of the federal Social Security Act (42 United States Code Section 301 et seq.), and Title I Neglected or Delinquent Youth Program. The FYSCP is also encouraged to leverage funds from other sources, both state and local, including, but not limited to, LCFF dollars or any other state or local funding to supplement the funding provided by the FYSCP grant.
* Pursuant to AB 2137, CA Education Code 42921 (2)(A) has been amended to allow funds for tutoring, mentoring or counseling to FYSCPs as allowable expenditures not requiring a direct service waiver. As such, if a foster youth educational services coordinator annually determines that the foster youth services coordinator is unable, through coordinating activities required under this section and using any other state, federal, local, or private funds, to secure tutoring, mentoring, and counseling services provided by a foster youth pupil’s school district, and if those services are established as needed and identified by the foster youth educational services coordinator, the foster youth services coordinating program may provide those services to the pupil.

### Expenditure Reports

* The ER and Signature Form are required according to the GAN. All ERs submitted must include the current approved budget.
* LEAs use the modified accrual basis in accordance with the CSAM. ERs should include expenditures and encumbrances. Revenues are recognized in the period when they become available and measurable, and expenditures are recognized when a liability is incurred, regardless of when the receipt or payment of cash

takes place. An exception is unmatured interest on general long-term debt, which is recorded when it is due.

* When preparing an ER and any line item that is overspent by 10 percent, a BCR is required for CDE prior approval. Once your BCR is approved, it becomes the current approved budget.
* If an ER deadline is missed, a Justification for Late Expenditure Report form is required. The form must be signed by the Program Coordinator and the Program Fiscal Contact.
* If at least 50 percent of the initial payment has not been expended by the end of the first reporting period, an Expenditure Plan must be submitted to the CDE Fiscal Analyst. The Expenditure Plan must explain how the LEA plans to expend the remainder of their unused funds by the end of the grant award period. The Expenditure Plan must be signed by the LEA’s Program Coordinator and Fiscal Contact.

### Fiscal Payment Process

All payments are subject to State Budget Act approval. Payments will be distributed as follows:

* Grantees will receive an initial payment of 50 percent of the grant award after submitting the signed GAN and proposed Budget. The signed GAN must be returned to the CDE within 10 days of receipt.
* Grantees will receive a second payment of 40 percent of the grant award after reporting expenditures of at least 50 percent of the initial payment. Grantees that spend at least 50 percent of the initial payment any time after the first ER due date, may submit an early second ER for a second payment.
* The final payment of up to 10 percent will be held until all documents required by the CDE are received. All required fiscal reports and final deliverables must be submitted to the CDE before final payments are made.
* If the CDE has advanced the LEA more than what has been reported, a request to return any unused funds in the form of an invoice will be issued.

### Fiscal Reporting Process

* All required spreadsheets, documents, and signature forms for the current fiscal year on the CDE Fiscal Forms web page located at<https://www.cde.ca.gov/ls/pf/fy/fiscalforms.asp>.
* Every proposed BR, ER, and BCR spreadsheets must be accompanied by its corresponding Signature Form, which must include the name, email address, and signature of your Program Coordinator and Fiscal Contact.
* If the Program Coordinator and Fiscal Contact changes, please notify your CDE Fiscal Analyst by emailing FosterYouth@cde.ca.gov.
* Send all completed spreadsheets, signature forms, Expenditure Plans, and Justifications for Late ERs to your CDE Fiscal Analyst by emailing FosterYouth@cde.ca.gov.
* The CDE Fiscal Analyst will review each submission to determine if the information provided is accurate, reasonable, and allowable.
	+ If further information is required, the grantee will be requested to provide clarification to your CDE fiscal analyst by emailing FosterYouth@cde.ca.gov.
	+ Subsequent changes or corrections to the submission may be required.
	+ Once all requested changes have been made, the CDE fiscal analyst will send an approved copy via email.
* Failure to submit the required deliverables in a timely manner may result in suspension of payments. Non-submission may result in termination of the grant award, with the CDE withholding any non-distributed funds and billing the agency for any funds previously distributed.

## Fiscal Forms Overview

| **Fiscal Form** | **Purpose** | **Due Date** |
| --- | --- | --- |
| Proposed Budget Request | To provide a Detailed Budget Narrative and Total Proposed Budget for each line item for the fiscal year | Within 10 days after receiving GAN |
| Budget Change Request | To seek advance approval of any changes to your CDE- approved budget that are more than 10 percent in a line item | As necessary, and no later than May 15, 2025 |
| Expenditure Report | An expense report contains a categorized and itemized list of expenses that were made on behalf of the LEA. The report helps the CDE determine what funds were spent, what was purchased, and how much of the expenditure is approved for reimbursement | Please see Grant Award Notification for various due dates |
| Expenditure Plan | To explain unspent funds of less than 50 percent of the initial payment, and the grantee’s plan to spend them prior to the end of the grant period | With first ER submission, as necessary |
| Justification for Late Expenditure Report Form | To explain why an ER was submitted after the due date | With ER submission, as necessary |
| Program Inventory Report | To keep track of items purchased that cost $500 or more | As needed |
| Equipment Request Form | CDE approval required prior to incurring costs. in excess of $5,000 | As needed |

## Budget Code Overview

For a more detailed list, visit the CSAM starting on page 330.

| **Budget Code** | **Purpose** |
| --- | --- |
| 1000Certificated Personnel Salaries | Certificated personnel salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing |
| 2000Classified Personnel Salaries | Classified personnel salaries are salaries for positions that do not require a credential or permit issued by the Commission on Teacher Credentialing |
| 3000Employee Benefits | Record employers’ contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits, for employees |
| 4000Books and Supplies | * Record expenditures for books and supplies, including any associated sales tax or use tax and freight and handling charges.
* Record expenditures for books and other reference materials used by district personnel. Generally, the purchase of library books or other reference materials is coded to Object 4200
* Record expenditures for consumable materials and supplies and non-consumable items that do not meet the LEA’s inventory threshold to be used by students, teachers, and other LEA personnel
* Record expenditures for movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and an acquisition cost less than the LEA’s capitalization threshold but greater than the LEA’s inventory threshold pursuant to *EC* Section 35168 or local policy
 |
| 5000Services and Other Operating Expenditures (excluding sub-agreement for Services and Travel) | * Record the fee for LEA membership in any society, association, or organization as authorized by *EC* Section 35172
* Record expenditures for all forms of insurance other than employee benefits
* Record expenditures for water, heating fuel, light, power, waste disposal, pest control, laundry and dry cleaning (such as laundering of curtains and cleaning of drapes), and so forth. Include contracts for these services
* Record expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) of sites, buildings, and equipment by outside vendors. Include incidental materials and supplies included in the cost of repairs. Include expenditures for site or building improvements that do not meet the LEA’s threshold for capitalization
* Typical transfers of direct costs between functions include services provided or products developed by the LEA, such as: maintenance and repair of duplicating, audiovisual, or other equipment; photocopying expenses; field trips; district vehicle use; and information technology expenses
* Record expenditures for periodic servicing of all methods of communication, including pagers, cell phones, and telephone service systems. This object also includes the monthly charges for fax lines, Television cable lines, and internet service and lines. The cost of postage stamps and “refill” of postage meters should be coded to Communications, as should the cost of parcel service or other means used to deliver letters or other outgoing communications.
 |
| 5200Participant Travel / Project Staff Travel | Record actual and necessary expenditures incurred by and/or for employees and other representatives of the LEA for travel and conferences (*EC* sections 35044 and 44032). Included in this object are fees paid for those individuals to attend conferences or training classes |
| 5800Professional / Consulting Services and Operating Expenditures (under first $25,000 - indirect charged) | Record expenditures for personal services rendered by personnel who are not on the payroll of the LEA. Professional/consulting services are delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. Record expenditures for services, such as printing, catering, advertising |
| 5100Sub-agreement for Services (not subject to indirect costs) | Record expenditures for sub-agreements and subawards pursuant to certain contracts, subcontracts, and subgrants. Some examples of sub- agreements for services include:* Contracts with a third party to provide services required by a grant;
* Contracts with other entities to provide home- to-school transportation for the LEA’s students; and
* Contracts with nonpublic schools for services to the LEA’s special education students.
 |
| 6000Capital Outlay (not subject to indirect costs) | Record expenditures for land, buildings, equipment, capitalized complements of books for new libraries, and other intangible capital assets, such as computer software, including items acquired through leases with option to purchase |
| 7000Tuition and other Transfers | Typical transfers of direct costs between functions include services provided or products developed by the LEA, such as: maintenance and repair of duplicating, audiovisual, or other equipment; photocopying expenses; field trips; district vehicle use; and information technology expenses |

## Frequently Asked Questions

1. How are FYSCP allocations calculated?

The Department of Finance (DOF) set a base funding level of $75,000 for each FYSCP. The DOF allocated 70 percent of the adjusted FYSCP funding to all remaining counties based on the number of foster youths in each county and 30 percent based on the number of school districts in each county.

1. May I use my funds on gift cards?

No, purchasing gift cards or other gifts for foster youth or staff is a non-allowable use of FYSCP funds.

1. Can you use FYSCP funds to provide transportation to school of origin for a foster youth?

Yes, according to *EC* Section 42921(e)(1)(B), the FYSCP may pay for the cost of transportation. Please note that all LEAs shall collaborate with the State or local child welfare agency to develop and implement clear written procedures governing how transportation to maintain children in foster care in their school of origin when in their best interest will be provided, arranged, and funded for the duration of the time in foster care (20 United States Code Section 6312[c][5][B]). Please make sure all transportation funded by the FYSCP for school of origin is supplementing, not supplanting.

1. What are some examples of capacity building?

FYSCPs must establish ongoing collaboration with LEAs, county child welfare agencies, and county probation departments to determine the proper educational placement of foster youth. According to *EC* Section 42921(e)(1)(A)(i), one way to do that is through “building the capacity of county agencies, school districts, and community organizations to better support the educational success of pupils in foster care.”

Examples of building capacity may include, but are not limited to, the following:

* + Collaborating with LEAs and community organizations to coordinate services for foster youth
	+ Educating and assisting LEAs to ensure that foster youth are afforded their education rights
	+ Providing training and/or professional development to LEAs on needs improvement areas
	+ Providing trainings and guidance on newly established laws that affect the administration of the FYSCP
	+ Collaborating with LEAs within the county to gather data for the FYSCP needs assessment
1. Can an FYSCP pass-through funds to a district, school, or charter school for activities or services to support foster youth?

No, FYSCPs must pay for the service directly and/or through a contract for services or activities to support foster youth in their county.

1. Can FYSCP funds be used to provide educational case management? If so, what are some examples of educational case management?

Yes, according to *EC* Section 42921(e)(1)(A)(iii), FYSCPs can provide “services and educational case management in support of individual pupils in foster care, as necessary. This may include, but is not limited to, transition and school social work to support transition between schools or school districts.”

Examples of educational case management may include, but are not limited to the following:

* + Serving as a liaison between the caregiver, student, and LEA
	+ Ensuring the caregiver and student know about the resources at the school and how to use them
	+ Assessing educational needs of the student and helping to connect them to resources to fulfill those needs
	+ Encouraging students to participate in extra-curricular activities that the school provides
	+ Supporting seniors with applying for college and/or financial aid
	+ Working with counselors to ensure the student is on track for graduation and/or AB 167/216
	+ Working with counselors to ensure all credits, including partial credits, have been provided to the foster youth
	+ Assisting the education rights holder with the best interest determination and sharing factors to consider in the process
	+ Working with child welfare and probation to ensure education is considered in Child Family Team Meetings
1. Can FYSCP funds be used to provide direct services to foster youth?

Yes, in accordance with *EC* Section 42921(e)(2)(A), “if a foster youth educational services coordinator annually determines that the foster youth services coordinator is unable, through coordinating activities required under this section and using any other state, federal, local, or private funds, to secure tutoring, mentoring, and counseling services provided by a foster youth pupil’s school district, and if those services are established as needed and identified by the foster youth educational services coordinator, the foster youth services coordinating program may provide those services to the pupil.”

1. Can a FYSCP provide stipends to individuals to provide support to foster youth?

Yes, FYSCPs can provide direct stipends to an individual if they are carrying out activities outlined in the FYSCP Plan (*EC* Section 42921[e]) Stipends given to youth to speak at events, or for any reason, are not an allowable expense. Coordinators may use a contract and provide a fee for service as an alternative.

1. Can FYSCP funds be used to purchase supplemental learning kits that meet one of the identified needs outlined in a county’s FYSCP Program Plan?

Yes, FYSCP funds may be used to purchase supplemental learning kits so long as the purchase will not supplant what the LEA is providing, the need has been identified by the county, and the kits are available to all youth who need them.

1. What does it mean to encumber funds?

Encumbrance accounts are budgetary accounts used to show obligated portions of appropriations. During year-end closing, encumbrances are liquidated, and encumbrance account balances are returned to the unappropriated fund balance. Encumbered amounts might be accrued as Accounts Payable, but only if the goods or services for which the encumbrances were set up were received by the end of the year. All encumbrances and accruals are required to be reported on expenditure reports. The California School Accounting Manual procedure 101-2 requires LEAs to report using the accrual method of accounting.

1. How long should an item be kept on the inventory list?

Estimation of useful lives should be a local decision based on local factors. In estimating an asset's useful life, LEAs should consider the asset's present condition, use of the asset, construction type, maintenance policy, and other local variables.

Please visit page 430-436 of the CSAM for a detailed list of useful life examples.

Additionally, *EC* Section 35168 requires LEAs to maintain an inventory of equipment whose current value exceeds $500. However, this requirement does not mean that LEAs must capitalize all equipment costing more than $500. Although all capitalized items should be inventoried, not all inventoried items should be capitalized.