



FPP: Chart of Accounts Discussion Item: COVID-19 Costs Tracking

1. Question or Issue:

How should the non-reimbursed costs related to the COVID-19 pandemic be tracked by school districts during FY2019-2020?

2. Any Prior FPP Action:

Similar action was taken with the 2014 Flood Costs.

3. Discussion Points/Department Recommendation or Observations (if any)::

Building off the work of the previous sub-committee on the 2014 flood costs that impacted school districts, we are recommending the following for the non-reimbursed COVID-19 cost impacts:

- Specific fund use not required – most districts will probably report in fund 18 for risk management.
- Districts will apply program code 5200 to both revenue and expenditures for tracking such activities. The use of this program code would be reported as other source (use). We will need to relabel this code to capture the possible uses going forward.
- Reporting as extraordinary item will be determined by each individual district/charter school and their auditor.
- Specific State and/or Federal grant codes will be assigned as they become available. If a district is eligible for any Federal grant funding, such as FEMA, they must ensure that they adhere to all requirements and regulations related to procurement and proper documentation under the Uniform Guidance. Reimbursable costs under a State and/or Federal grant program may be reported in the fund normally used by the district, such as the food service activities noted below.
- For the curbside food service being provided by many school districts, per the School Nutrition Unit at CDE, that activity should be captured and reported as part of the Summer Food Service Program for Children under grant code 4559 in the food service fund (Fund 21). In addition, per the USDA guidance, there is no additional reimbursement for home delivery or mobile meals delivery, but related expenditures, such as postage or delivery service fees, would be considered an allowable cost under this program. Delivery costs could also be paid with non-program funds such as State or local funds or private donations, but these non-program activities would be captured outside of the food service fund (Fund 21).

4. FPP Action, Decision Made:

Effective FY201-2020.



5. Further Action/Research Needed/Table for Future Meeting:

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6. Effective Date:

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