

Frequently Asked Questions

Frequently asked questions about the School Accountability Report Card (SARC).

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Background

1. Why are local educational agencies (LEAs) required to publish School Accountability Report Cards (SARCs)?

In November 1988, California voters passed [Proposition 98](http://www.cde.ca.gov/ta/ac/sa/prop98.asp) [http://www.cde.ca.gov/ta/ac/sa/prop98.asp], also known as *The Classroom Instructional Improvement and Accountability Act*. This ballot initiative provides California's public schools with a stable source of funding. In return, all public schools in California are required annually to prepare SARCs and disseminate them to the public. SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals.

In the years since the passage of Proposition 98, additional requirements for school accountability reporting and dissemination have been established through [legislation](http://www.cde.ca.gov/ta/ac/sa/legislation.asp) [http://www.cde.ca.gov/ta/ac/sa/legislation.asp]. Most SARC requirements are codified in California *Education Code (EC) sections 33126 and 33126.1* [http://www.leginfo.ca.gov/cgi-bin/displaycode?section=edc&group=33001-34000&file=33110-33133] (Outside Source). In addition, similar requirements are contained in the federal Elementary and Secondary Education Act (ESEA) legislation.

2. Are LEA governing boards required to approve the publication of a SARC?

Yes. *EC* Section 35256 states:

The governing board of each school district maintaining an elementary or secondary school shall by September 30, 1989, or the beginning of the school year develop and cause to be implemented for each school in the school district a School Accountability Report Card.

(a) The School Accountability Report Card shall include, but is not limited to, the conditions listed in Education Code Section 33126.

(b) Not less than triennially, the governing board of each school district shall compare the content of the school district's School Accountability Report Card to the model School Accountability Report Card adopted by the State Board of Education. Variances among school districts shall be permitted where necessary to account for local needs.

(c) The Governing Board of each school district shall annually issue a School Accountability Report Card for each school in the school district, publicize such reports, and notify parents or guardians of students that a copy will be provided upon request.

Preparation and Dissemination Requirements

3. Are all schools required to prepare and disseminate a SARC?

All public schools with enrollment reported in the current year are required to prepare and disseminate a SARC. Pursuant to Proposition 98 and the ESEA, all charter schools are also required to prepare and disseminate a SARC.

4. Are newly opened schools required to prepare and disseminate a SARC in their first year of operation?

Yes. New schools are required to prepare a SARC during their first year of operation under Section 35256(c) of the *Education Code*. The law states that each local governing board must develop and issue a SARC for each school in the school district. All available information and data must be published by the publication deadline. At a minimum, a SARC for a newly opened school must contain all of the general school description items like whom to contact at the school (phone, address, e-mail, etc.); school facility information for Decile 1-3 schools and Decile 4-10 schools that have a facility inspection prior to the publication of the SARC; teacher vacancies and missassignments; textbook sufficiency information; and federal program improvement status if available.

5. Are charter schools required to prepare a SARC?

Although charter schools are required by the *California Constitution* to prepare a SARC as a condition of receiving state funds, charter schools are not required to comply with various SARC content and distribution requirements that are contained in the California *Education Code*. Charter schools receiving federal funds are required, however, to prepare an annual report card that contains particular reporting elements that are specified in the ESEA legislation [Public Law 107-](#)

110 Section 1111(h)(2) [<http://www.ed.gov/policy/elsec/leg/esea02/index.html/>] (Outside Source).

For comparability purposes, all charter schools in California are encouraged to prepare and distribute SARCs as provided for in state law. The template with data contains most of the data for completing a SARC, and it can be accessed easily and quickly. Further information about charter schools can be found on the [Charter Schools Web page](http://www.cde.ca.gov/sp/cs/index.asp) [<http://www.cde.ca.gov/sp/cs/index.asp>].

6. Are LEAs required to prepare an accountability report card at the LEA level to meet the requirements of the ESEA?

No, as long as all the ESEA reporting requirements are incorporated into the school level SARC. The ESEA legislation [Section 1111(h)(3) of Public Law 107-110] provides as follows:

PREEXISTING REPORT CARDS - A State educational agency or local educational agency that was providing public report cards on the performance of students, schools, local educational agencies, or the state prior to the enactment of the No Child Left Behind Act of 2001 may use those report cards for the purpose of this subsection, so long as any such report card is modified, as may be needed, to contain the information required by this subsection.

The SARC template provided by the California Department of Education (CDE) contains all ESEA requirements at the school and LEA level. A thoroughly completed SARC serves as an LEA accountability report card as well as a school accountability report card.

It is important to note that if an LEA has opted not to create a separate LEA accountability report card to meet the ESEA reporting requirements and instead has included the ESEA required information in the school accountability report card, district personnel must be able to explain that the school accountability report card meets both the ESEA and State reporting requirements.

7. Are LEAs required to disseminate SARCs to the public?

Yes. *EC* Section 33126.1(l) states:

Local educational agencies shall make these school accountability report cards available through the Internet or through paper copies.

In addition, *EC* Section 33126(d) states:

It is the intent of the Legislature that schools make a concerted effort to notify parents of the purpose of the school accountability report cards, as described in this section, and ensure that all parents receive a copy of the report card; to ensure that the report cards are easy to read and understandable by parents.

These sections, when taken together, require that LEAs notify all parents of the availability of a full report and provide instructions regarding how this information can be obtained both through the Internet and on paper (by request). LEAs with access to the Internet are required to make SARCs available through that medium.

In addition, the ESEA legislation [Public Law 107-110 Section 1111(h)(2)(E)] states:

The local educational agency shall, not later than the beginning of the 2002–2003 school year, unless the local educational agency has received a 1-year extension pursuant to subparagraph (A), publicly disseminate the information described in this paragraph to all schools in the school district served by the local educational agency and to all parents of students attending those schools in an understandable and uniform format and, to the extent practicable, provided in a language that the parents can understand, and make the information widely available through public means, such as posting on the Internet, distribution to the media, and distribution through public agencies, except that if a local educational agency issues a report card for all students, the local educational agency may include the information under this section as part of such report.

Although there are some differences in terminology, ESEA requirements are essentially a reiteration of California's existing SARC requirements related to report publication and dissemination.

8. Are LEAs required to provide the CDE with a copy of the SARCs for each of the LEA's schools?

No. *EC* Section 33126 requires LEAs to provide the CDE with an accurate link to the Web site address where the LEA has posted its SARCs. *EC* Section 33126 also requires the CDE to maintain a centralized set of links to these LEA Web sites to facilitate public access to SARCs. SARC coordinators can inform the CDE of the LEA's SARC Web site address by selecting [Submit Your SARC Web Site Link](http://www3.cde.ca.gov/sarcupdate/link.aspx) [<http://www3.cde.ca.gov/sarcupdate/link.aspx>].

9. Are LEAs required to publish SARCs by a specific date?

According to state and federal law, LEAs must annually update and disseminate SARC to provide current information to parents and other members of the public. The CDE interprets "annually" to mean "once in each school year." In most years, some of the required data may not be available until the end of October or later. Therefore, the preparation of report cards that comply with State Board of Education (SBE)-adopted requirements governing content and definitions may not be complete until November.

Since SARCs must be prepared and disseminated before the end of the school year to comply with the law, LEAs must prepare and disseminate new SARCs sometime during the period of November through June of each year. As a result, the most current reports must continue to be available to the public until new reports are prepared during the next year's publication cycle.

Note: Beginning with the 2008–09 school year, the SARCs must be published by February 1.

10. Are SARCs required to be prepared and disseminated in languages other than English?

According to *EC* Section 48985, when 15 percent or more of the pupils enrolled in the school speak a single primary language other than English, all notices, reports, statements, or records sent by the school or district to the parent/guardian of any such pupil must, in addition to being written in English, be written in this primary language and may be responded to by the parent or guardian in English or in the primary language. These translation requirements apply to the SARC just as they apply to any other written communication that a district or school prepares for the purpose of informing a student's parent or guardian. In addition, federal law requires that schools and districts effectively communicate with all parents and guardians, regardless of the percentage of students who speak a language other than English [Title III, Section 3122(c)].

11. Does a translation of a shortened version of the SARC (i.e., a "SARC Summary") meet the legal requirements cited above?

No. A translation of a shortened version of the SARC into a language other than English does not constitute full compliance when a translation is required by law.

Content Requirements

12. Are there specific items that must be included in the SARC?

Yes. State and federal laws require specific items to be reported in the following categories: demographic information; school safety and climate for learning; academic data; school completion; class size; teacher and staff information; curriculum and instruction; postsecondary preparation; and fiscal and expenditure data. A summary of these requirements may be found in the "Specific Requirements" section of the Data Element Definitions and Sources.

13. What are the reporting requirements related to facility inspections?

Schools are required to have annual facility inspections. Specifically, State law requires that the annual facility inspection be reflected on the SARC in accordance with Section 33126(b) of the *Education Code*. The Office of Public School Construction (OPSC) Facility Inspection Tool (FIT) or a locally developed instrument that meets the same legal requirements must be utilized during these inspections to determine if a school facility is in "good repair" and to rate the facility accordingly.

LEAs should ensure that information concerning school facility conditions and the "good repair status" of facilities should use the most recent available data collected by the LEA. The year and month in which the data were collected should also be identified.

14. What level of detail must the SARC provide relative to results from the California Standards Test?

Both the ESEA and California law require that information be made available pertaining to California Standards Test (CST) results by grade level, proficiency level, and specific required subgroups, including race/ethnicity. This requirement may be met by including all the information directly in the SARC, or LEAs may choose instead to provide essential summary information in the SARC accompanied by an explanation and an Internet link to a source where the additional detailed information is available.

Detailed CST data are available from the CDE on the CDE [Standardized Testing and Reporting \(STAR\)](http://star.cde.ca.gov/index.asp) [http://star.cde.ca.gov/index.asp] Web page. SARCs that are posted on LEA Web sites may meet the legal requirements for detailed assessment data by providing a link to the STAR Web site. In the event of a public request for a paper copy of the SARC that includes CST data results, it is the LEA's responsibility to provide the test data in addition to the printed copy of the SARC.

CST results on the SARC and Adequate Yearly Progress (AYP) student proficiency levels in CDE AYP Reports may differ because of a difference in inclusion and exclusion requirements. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy, or to protect student privacy. In no case shall any group score be reported that would deliberately or inadvertently make public the score or performance of any individual student.

15. How are school site expenditures per pupil calculated?

Expenditures per pupil must be calculated to complete the SARC *School Finances* tables.

Expenditure Categories:

a. Total expenditures per pupil (includes both unrestricted and restricted sources)

In calculating per pupil expenditures you must calculate the current expense (cost) of education per average daily attendance (ADA) pursuant to EC Section 41372. The methodology is: cost of education divided by ADA equals per pupil expenditure. This same methodology is used to calculate total expenditures, basic expenditures, or supplemental expenditures. For additional guidance see the CDE [Current Expense of Education and Per-pupil Spending](http://www.cde.ca.gov/ds/fd/ec/index.asp) [http://www.cde.ca.gov/ds/fd/ec/index.asp] Web page.

The calculation for total expenditures per pupil includes funds from both unrestricted and restricted sources. Funds from unrestricted sources are identified by resource codes in the 0000–1999 range and funds from restricted sources are identified by resource codes in the 2000–9999 range.

b. Expenditure categories for current expense of education

The following are the expenditure categories for the current expense of education:

Account Code	Description
1000	Certificated Salaries
2000	Classified Salaries
3000	Employee Benefits (does not include state payments to retirement on behalf of districts)
4000	Books and Supplies
6500	Equipment Replacement
5000 & 7300	Services and Direct Support

Note: From the total expenditures reported in the above accounts, costs for the following categories are deducted: (1) Non-agency activities; (2) Community Services; (3) Food Services; (4) Fringe Benefits for Retired Persons; and (5) Facilities Acquisition and Construction. For additional guidance see the CDE [Current Expense of Education and Per-pupil Spending](http://www.cde.ca.gov/ds/fd/ec/index.asp) [http://www.cde.ca.gov/ds/fd/ec/index.asp] and the [Certificated Salaries and Benefits](http://www.cde.ca.gov/ds/fd/cs/index.asp) [http://www.cde.ca.gov/ds/fd/cs/index.asp] Web pages.

Questions about the calculation should be directed to the CDE Office of Financial Accountability and Information Services at 916-322-1770 or by e-mail to sacsinfo@cde.ca.gov.

c. Expenditures per pupil-basic (unrestricted sources)

Funds or activities that are not restricted or designated by the donor, but rather by the LEA's governing board, will be accounted for and reported as unrestricted. LEAs will need to review other local revenue received from external sources to determine whether legal restrictions apply for purposes of restricted or unrestricted designations. Revenues that have restrictions on how the funds are spent are referred to as restricted revenues. They are accounted for in resource codes in the 2000–9999 range. Revenues whose use is unrestricted in nature but which still have reporting requirements are accounted for in unrestricted resource codes in the 1000–1999 range. Those activities using unrestricted revenues that do not have financial reporting or special accounting requirements are accounted for in resource 0000, unrestricted. For more information about classifying revenues and expenditures, see Procedure 310 in the California School Accounting Manual on the CDE [Definitions, Instructions, & Procedures](http://www.cde.ca.gov/fg/ac/sa/index.asp) [http://www.cde.ca.gov/fg/ac/sa/index.asp] Web page.

Note: The calculation for expenditures per pupil (Basic) includes funds from unrestricted sources only. Funds from unrestricted sources are identified by resource codes in the 0000–1999 range.

d. Expenditures per pupil-supplemental (restricted sources)

Restricted programs or activities relating to the operation of kindergarten through grade twelve (K-12) educational programs are considered a part of ordinary operations and are accounted for in the general fund rather than in a special revenue fund. Within the general fund, restricted programs or activities must be identified, accounted for, and reported separately. This requirement means that general fund activities will be divided into restricted and unrestricted segments. This is achieved through the use of the resource field of the standardized account code structure. (The resource field is discussed in Procedure 310.)

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Unrestricted revenues are those funds whose uses are not subject to specific constraints and may be used for any purposes not prohibited by law. Programs funded by a combination of restricted and unrestricted sources will be accounted for and reported as restricted.

Note: Restricted source means money whose use is restricted by legal requirement or by the donor. Examples

include, but are not limited to, instructional materials, economic impact aid, and teacher and principal training funds. Unrestricted source means money that can be used for any lawful purpose, whose use is not restricted by legal requirement or by the donor. Examples include, but are not limited to, class size reduction, state lottery (not the instructional materials portion), and undesignated local parcel tax funds.

The calculation for expenditures per pupil (Supplemental) includes funds from restricted sources only. Funds from restricted sources are identified by resource codes in the 2000–9999 range.

e. **Additional resources**

- Section VII. School Finances in the SARC Template and the Data Element Definitions.
- The Table of Valid Codes and Combinations on the CDE [SACS Valid Code and Combinations](http://www.cde.ca.gov/fg/ac/ac/validcodedesc.asp) [http://www.cde.ca.gov/fg/ac/ac/validcodedesc.asp] Web page.
- Detailed information pertaining to Resource Codes in Procedure 310 of the California School Accounting Manual on the CDE [Definitions, Instructions, and Procedures](http://www.cde.ca.gov/fg/ac/sa/index.asp) [http://www.cde.ca.gov/fg/ac/sa/index.asp] Web page.
- [SACS Query by Resource Code](http://www2.cde.ca.gov/sacsquery/querybyresource.asp) [http://www2.cde.ca.gov/sacsquery/querybyresource.asp]

16. **How should data on the graduation rate be reported?**

EC Section 33126 requires the reporting of the graduation rate as defined by the SBE. In addition, the ESEA requires the reporting of a graduation rate as a condition of federal funding. The SBE has previously deferred the establishment of a graduation rate for LEAs and schools until student-level longitudinal data become available. In the interim, the SBE has determined that the formula shown below is to be used as a proxy graduation rate until longitudinal student data are available to provide more accurate reports.

The ESEA compliant graduation rate approved for use in California is the "four-year completion rate" developed by the National Center for Education Statistics. This rate asks "of those students who have left school, what proportion have done so as graduates?" The rate incorporates four years of data and thus is an estimated cohort rate. It is calculated by dividing the number of high school graduates by the sum of dropouts for grades nine through twelve, respectively, in consecutive years, plus the number of graduates. If a hypothetical graduating class began as ninth-graders in Year 1, this one-year "graduation" rate would look like:

$$\frac{\text{High School Graduates Year 4}}{\text{Dropouts (Grade 9 Year 1 + Grade 10 Year 2 + Grade 11 Year 3 + Grade 12 Year 4)} + \text{High School Graduates Year 4}}$$

17. **How should data on ESEA compliant "highly qualified" teachers be reported?**

The ESEA requires that all teachers teaching in core academic subjects are to be "highly qualified" not later than the end of the 2005–06 school year. The ESEA requires that each teacher must have: (1) a Bachelor's degree, (2) a state credential or an Intern Certificate/Credential for no more than three years, and (3) demonstrated subject matter competence for each core subject to be taught by the teacher. More information on teacher qualifications required under the ESEA can be found on the CDE [Improving Teacher and Principal Quality](http://www.cde.ca.gov/nclb/sr/tq/index.asp) [http://www.cde.ca.gov/nclb/sr/tq/index.asp] Web page.

The SARC template includes a table that displays data in this area at both a school and a district level. For a school, the data reported are the percent of a school's classes in core content areas not taught by ESEA compliant teachers. For a district, the data reported are the percent of all classes in core content areas not taught by ESEA compliant teachers in all schools in the district, in high-poverty schools in the district, and in low-poverty schools in the district.

High poverty schools are defined as those schools with student eligibility in the highest quartile as defined by the free and reduced price meals (reduced meals) program. Low poverty schools are those in the lowest quartile of eligibility in the reduced meals program.

18. **Are county offices of education, when preparing SARCs on behalf of schools operated by the county office, required to report average salaries and expenditures in the Fiscal and Expenditure Data section of the SARC?**

County offices of education that operate schools are not required to report the average salary and expenditure information specified in EC Section 41409.3. However, EC sections 33126 and 33126.15 (as amended and added by Senate Bill 687 of 2005) require all school report cards -- including those prepared for schools operated by county offices -- to report specified salary and expenditure information.

SARC Templates

19. **Are LEAs required to use the template approved by the SBE?**

No. However, EC Section 33126 states:

A school or school district that chooses not to utilize the standardized template adopted pursuant to this section shall report the data for its school accountability report card in a manner that is consistent with the definitions.

20. Does CDE provide a model SARC template?

Yes. The CDE annually publishes a model template containing SARC content requirements. LEAs may download the model template from the CDE Web page at [2010–11 SARC](http://www.cde.ca.gov/ta/ac/sa/sarc1011.asp) [<http://www.cde.ca.gov/ta/ac/sa/sarc1011.asp>].

21. Can LEAs modify the model template?

Yes. The CDE has designed the model template so that it may be modified. An LEA may modify certain portions of the template or eliminate portions if those portions have no data or are not applicable. For example, a kindergarten through grade six may not have data for grades seven through twelve. In such cases, the empty rows of table cells for grades seven through eleven may be deleted.

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