



## Accounting

The Sacramento County SELPA follows generally accepted accounting principles as outlined in the [California School Accounting Manual \(CSAM\)](#). The following CSAM procedures are frequently referenced for special education activities:

- [CSAM Procedure 755 - Special Education](#)
- [CSAM Procedure 905 - Documenting Salaries and Wages](#)
- [CSAM Procedure 910 - Program Cost Accounting](#)
- [CSAM Procedure 215 - Audit Adjustments](#)

[SACS Quick Reference for Special Education](#)

## Cash Flow Estimates

2023-24 Cash Flow Estimates (*Pending Updates*)?

[Principal Apportionment Schedule](#)

Example of the Principal Apportionment Schedule (*Pending Updates*)