# SACS WEB SYSTEM WHAT'S NEW2022–23 UNAUDITED ACTUALS REPORTING PERIOD

**California Department of Education (CDE)**

Listed below is a summary of changes made to the 2022–23 Unaudited Actuals reporting components of the SACS Web System.

This year CDE’s efforts were primarily focused on required changes (e.g., those due to Governmental Accounting Standards Board Statement 96). For additional information on each of the changes, refer to the relevant sections of the SACS Web System User Guide.

## **Revised Fund Forms**

* **Form 01, 09, 62**—Federal Revenue Section.
Removed the obsolete resource code 3045, NCLB-Title I Migrant Ed Statewide Pass Project (17-18), from the Other NCLB / Every Student Succeeds Act, object 8290; and moved the resource to the All Other Federal Revenue, All Other Object 8290 line.
* **Form 01, 08, 09, 11, 12, 13, 14, 15, 18, 21, 25, 30, 35, 40, and 49**—Capital Outlay Section.
Added a new line, Subscription Assets, Object 6700.
* **Form 01, 08, 09, 11, 12, 13, 14, 15, 18, 21, 25, 30, 35, 40, and 49**—Other Sources/Uses Section.
Added a new line, Proceeds from SBITAs, Object 8974.
* **Form 61, 62, 63, 66, 67, and 73**—Assets Section.
	+ Added a new line, Subscription Assets, Object 9470.
	+ Added a new line, Accumulated Amortization-Subscription Assets, Object 9475.
* **Form 61, 62, 63, 66, 67, and 73**—Liabilities Section.
Added a new line, Subscription Liability, Object 9660.
* **Form 61, 62, 63, 66, 67, and 73**—Depreciation and Amortization Section.
Added a new line, Amortization Expense-Subscription Assets, Object 6920.
* **Form 61, 63, 66, 67, 71, and 73**—Assets Section.
Unshaded the Actuals column for the Object 9380 line, Lease Receivable.

## **Revised Supplemental Forms**

**Form ASSET**—Schedule of Capital Assets

Governmental Activities Section; and
Business-Type Activities Section

* Revised the line titled “Total capital assets being depreciated, net excluding lease assets” to “Total capital assets being depreciated, net excluding lease and subscription assets”
* Added the following lines under “Total lease assets, net”:
“Subscription Assets”
 “Accumulated amortization for subscription assets”
 “Total subscription assets, net”

**Form CA**—Unaudited Actuals Certification

Data Summary tab

GANN Section

* Removed text stating, “If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.” This text is no longer applicable.

**Form CEA/CEB**—Current Expense Formula/Minimum Classroom Compensation

Part I, Current Expense Formula; and
Part II, Minimum Classroom Compensation

* Added the following resource codes to the reductions in Column 4a and Line 13a: Resource 5460, Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR); Resource 5465, Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR).

**Form DEBT**—Schedule of Long-Term Liabilities

Governmental Activities Section; and
Business-Type Activities Section

* Added a new line, “Subscription Liability”

**Form MYP**—Multiyear Projections

* Adjusted the dollar amounts used in the Unrestricted/Restricted worksheet, Reserve Standard Percentage Level(*Line F3d for COEs only*) and Reserve Standard – By Amount (Line F3f for COEs and districts, and Line F7 for JPAs), based on the COLA adjustment made to the Criteria and Standards Review form.

**Form SEA**—Special Education Revenue Allocations

Section I – Mental Health Apportionment

* Shaded and no longer allowed key entry for the Budget column.

## **Technical Review Checks—Revised**

**ASSET-ACCUM-DEPR-NEG**

* Modified to check new data element for Object 9475, Accumulated Amortization-Subscription Assets, for both Governmental Activities (ASSET.GOV.AMORT.SUBSCRIPT.ASSETS.9475.END.BAL) and the Business-Type Activities (ASSET.BTYPE.AMORT.SUBSCRIPT.ASSETS.9475.END.BAL) sections.

**DEBT-ACTIVITY**

* Modified to check new data element for Object 9660, Subscription Liability, for both Governmental Activities (DEBT.GOV.SUBSCRIPT.LIAB.9660.END.BAL) and Business-Type Activities (DEBT.BTYPE.SUBSCRIPT.LIAB.9660.END.BAL) sections.

**DEBT-POSITIVE**

* Modified to check new data element for Object 9660, Subscription Liability, for both Governmental Activities (DEBT.GOV.SUBSCRIPT.LIAB.9660.END.BAL) and Business-Type Activities (DEBT.BTYPE.SUBSCRIPT.LIAB.9660.END.BAL) sections.

## **Revised Reports**

**Reports CNVRT/ENTRY**/**GSA/GSNP**—Government-Wide Reports

Modified five existing conversion entries, added one new conversion entry, and modified government-wide statements to recognize amortization expense of subscription assets, accumulated amortization of subscription assets, subscription assets, and subscription liabilities, pursuant to GASB 96, Subscription-Based Information Technology Arrangements (SBITAs).

* **Report ENTRY**—Conversion Entries
	+ Detail (Conversion Entry Detail) worksheet; and
	Summary (Conversion Entry Summary) worksheet
		- Entry CE001, Capital Outlay Expenditures
			* Modified extraction to include Object 6700, Subscription Assets, expenditures
			* Added a new line for Object 9470, Subscription Assets
		- Entry CE002, Debt Service Expenditures
			* Added a new line for Object 9660, Subscription Liability
		- Entry CE003, Debt Issuance
			* Added a new line for Object 8974, Proceeds from SBITAs
			* Added a new line for Object 9660, Subscription Liability
		- Entry CE014, Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds
			* Added new lines for Object 9470, Subscription Assets, and Object 9475, Accumulated Amortization–Subscription Assets, and Object 9660, Subscription Liability
		- Entry CE027, Amortization–Lease Assets and Subscription Assets
			* Revised description to include Object 6920, Amortization Expense–Subscription Assets
			* Added a new line for Object 9475, Accumulated Amortization–Subscription Assets
		- Entry CE028, Lease/Subscription Modification and Termination
			* Added a new entry to record adjustments due to lease/subscription modification or at the end of lease/subscription term
	+ Begin Balance (Beginning Balances) worksheet—Modified to record beginning balances of subscription assets and accumulated amortization–subscription assets, relating to governmental activities, but not reported in governmental funds.
		- Added new lines for Object 9470, Subscription Assets, and Object 9475, Accumulated Amortization–Subscription Assets, and Object 9660, Subscription Liability
	+ CE001 Data by Function and CE001 Data by Object worksheet
		- Modified extraction to include Object 6700, Subscription Assets, expenditures
* **Report CNVRT**—Government-wide Conversion
	+ Fund Consolidation worksheet
		- Added new lines for Object 9470, Subscription Assets, and Object 9475, Accumulated Amortization–Subscription Assets, and Object 9660, Subscription Liability
	+ Conversion worksheet
		- Added new lines for Object 9470, Subscription Assets, and Object 9475, Accumulated Amortization–Subscription Assets, and Object 9660, Subscription Liability
		- Updated the conversion entry column to reflect the changes made in Report ENTRY, Detail worksheet.
* **Report GSA**—Government-Wide Statement of Activities and Reconciliation of Fund Statements
	+ GSA Reconciliation worksheet,
	Capital outlay line
		- Updated to include the changes made in Report ENTRY, Detail worksheet
* **Report GSNP**—Government-Wide Statement of Net Position and Reconciliation of Fund Statements
	+ Statement of Net Position worksheet
		- Added new lines for Object 9470, Subscription Assets, and Object 9475, Accumulated Amortization–Subscription Assets
		- Modified extraction to include Object 9470, Subscription Assets, and Object 9475, Accumulated Amortization–Subscription Assets, from CNVRT workbook, Conversion worksheet.
		- Modified extraction to include Object 9660, Subscription Liability, into Long-term liabilities
	+ GSNP Reconciliation worksheet
		- Capital assets—Modified the amounts to include changes made in CNVRT workbook, Conversion worksheet
		- Long-term liabilities—Added Subscription Liability

**Reports SEMA/SEMB/SEMAI––**Special Education Maintenance of Effort (MOE)

* SEMA, LEA Actual (LE-CY) worksheet
SEMB, LEA Actual (LE-B) worksheet
	+ Modified data extraction by excluding Object 6700, Subscription Assets, and Object 6920, Amortization Expense–Subscription Assets, from the Capital Outlay Expenditure line(s) with the object range of 6600–6999.
	Objects 6700 and 6920 are established in accordance to GASB 96, in order to allow LEAs to account for intangible right-to-use information system (IT) assets under contracts effective 2022–23.
	+ For clarification, added the words “(except Object 6600, 6700, 6910, & 6920)” to the Capital Outlay Expenditure line(s).
* SEMA, SELPA Actual (SE-CY) worksheet

SEMB, SELPA Budget (SB-B) worksheet

* + For clarification, added the words “(except Object 6600, 6700, 6910, & 6920)” to the Capital Outlay Expenditure line(s).
* SEMA, LEA MOE Calculation (LMC-A)

SEMB, LEA MOE Calculation (LMC-B)

* + Modified text to clarify that American Rescue Plan (ARP) Act IDEA Part B resources (that are, Resources 3305 and/or 3308) should be excluded from calculation in Section 2.