CHARTER SCHOOL ALTERNATIVE FORM WHAT'S NEW **2023–24 UNAUDITED ACTUALS REPORTING PERIOD**

**California Department of Education (CDE)**

**School Fiscal Services Division**

**July 2024**

Listed below is a summary of changes made to the 2023–24 Charter School Alternative Form reporting components of the SACS Web System.

**Form Changes**

* **A. Revenues**—Federal Revenues Section
	+ Revised the line description for Object 8290 from “No Child Left Behind/Every Student Succeeds Act” to “Every Student Succeeds Act.”
* **B. Expenditures**—Capital Outlay Section
	+ Added a new line, Subscription Assets, Object 6700.
	+ Added a new line, Amortization Expense - Subscription Assets, Object 6920.
* **L. Federal Every Student Succeeds Act (ESSA) Maintenance of Effort Requirement**—Community Services Expenditures Section
	+ Revised the Object Code range for c. Employee Benefits from “3000-3999 except 3801-3802” to “3000-3999.”

**Revised Technical Review Checks**

**CHALT\_BAL\_TOTAL**

* Modified to capture Other Financing Sources that were inadvertently omitted from the 2022–23 TRC version—Total Other Sources, Total Contributions, and Total Less: Other Uses.

**CHALT\_CEFB\_FD\_EQUITY\_ACCRUAL and**

**CHALT\_CEFB\_FD\_EQUITY\_MODIFIED\_ACCRUAL**

* Added $10 allowance for rounding.

**CHALT\_DIR\_COSTS**

* Modified severity from Warning to Fatal. This TRC requires Transfers of Direct Costs (B.5., Services and Other Operating Expenditures, Object Code 5700-5799), sum of Unrestricted and Restricted columns to equal zero.

**CHALT\_INDIRECT**

* Corrected the TRC to trigger a warning when Transfers of Indirect Costs (Line B.7., objects 7300-7399) sum of Unrestricted and Restricted columns does not equal zero, with a $10 allowance for rounding.

**CHALT\_LCFF\_SOURCES**

* Modified to allow for 10 percent variance. This TRC warns users when amounts reported for Local Control Funding Formula (8011), Education Protection Account (8012), and Transfers to Charter Schools in Lieu of Property Taxes (8096) do not equal data on file based on the Principal Apportionment Certification. The differences of 10.01 percent and higher, by item, would trigger the TRC exception.

**CHALT\_NET\_INV\_CAP\_ASSETS**

* Modified to not run for Modified Accrual Basis.

**CHALT\_OBJ\_POSITIVE**

* Modified to check for new objects 6700, Subscription Assets, and 6920, Amortization Expense - Subscription Assets.

**CHALT\_UNR\_NET\_POSITION\_NEG**

* Modified to pass when F.3.c., Unrestricted Net Position, is negative.