SACS WEB SYSTEM 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 Unaudited Actuals reporting components of the SACS Web System. 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, and 62**—Federal Revenue Section.
	+ Revised the line description for Resource 4201, Object 8290, from “Title III, Part A, Immigrant Student Program” to “Title III, Immigrant Student Program”
	+ Revised the line description for Resource 4203, Object 8290, from “Title III, Part A, English Learner Program” to “Title III, English Learner Program”

**Revised Supplemental Forms**

**Form ESMOE**—Every Student Succeeds Act Maintenance of Effort

* COE only – Revised ESMOE002 IFC-ESMOE-DETERMINATION to remove the message “MOE Calculation Incomplete” when the COE has 0 ADA entered and the “Total” column in section III has been completed.

**Form GANN**—Appropriations Limit Calculations

* Updated inflation adjustments on Line D2 for COE and District and Line D6 for COE.
* Added a contact email address line.
	+ Modified IFC GANN001 to check for Contact Name and Email Address instead of Contact Name and Phone Number.
* District: Modified IFC GANN011 to require the user to enter an explanation if an adjustment is entered on Line C19c.

**Form SEA**—Special Education Revenue Allocations

Section I – TOTAL SELPA REVENUES

* Deleted Line I, “Mental Health Apportionment.”

**Revised Technical Review Checks**

**ADA-PROVIDE**

* Modified to check whether both Annual and P-2 ADA were provided. TRC fails if District Total ADA in either P-2 or Annual column on Line A-6 equals zero.

**GANN-PROVIDE**

* Modified to check for an email address instead of a phone number.

## Revised Reports

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

* SEMA, LEA MOE Calculation (LMC-A)

SEMB, LEA MOE Calculation (LMC-B)

* + Removed resource code 3305 from Section 2, “Less: Prior year’s funding”

**SACS WEB SYSTEM WHAT'S NEW
2024–25 BUDGET REPORTING PERIOD**

**California Department of Education**

Listed below is a summary of changes made to the 2024–25 budget reporting components of the SACS Web System. 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, and 62**—Federal Revenue Section.
	+ Revised the line titled “Title III, Part A, Immigrant Student Program” to “Title III, Immigrant Student Program”
	+ Revised the line titled “Title III, Part A, English Learner Program” to “Title III, English Learner Program”

**Revised Supplemental Forms**

**Form CASH**—Cashflow Worksheet

* Form CASH is now required for the Budget Period
* Capital Outlay line: Object code range description and calculation has been expanded from “6000-6599” to “6000-6999”
* Interfund Transfers In line: Object code range description and calculation has been expanded from “8910-8929” to “8900-8929”

**Form CB**—Budget Certification

* District only: Renumbered Fund Balance (Line 9) to 9a. Added Line 9b titled “Cash Balance”.
* COE and JPA only: Renumbered Fund Balance (Line 7) to 7a. Added Line 7b titled “Cash Balance”.

**Form ESMOE**—Every Student Succeeds Act Maintenance of Effort

* COE only – Revised ESMOE002 IFC-ESMOE-DETERMINATION to remove the message “MOE Calculation Incomplete” when either column in Section III, Line A2 or Line C equals zero.

**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 – TOTAL SELPA REVENUES

* The “Mental Health Apportionment” line has been deleted.

**Revised Criteria and Standards**

**Form 01CS**—Criteria and Standards Review

* Adjusted *fund balance levels for COEs,* and reserve levels for all LEAs, based on prior year's statutory COLA.
* COE/District/JPA – Budget – Criterion 7/9 – Fund and Cash Balances
	+ Criterion renamed from Fund Balance to Fund and Cash Balances
	+ Added a new section to include end of year cash balance to either extract from SACS Web Form CASH or key entered data
	+ Cash balance standard is the projected general fund cash balance will be positive at the end of the current fiscal year
	+ Not Met standard will be generated if the projected end of year cash is negative balance. LEAs will be required to enter explanation to clear CS-EXPLANATION (Fatal) technical review check.
	+ Form CASH will be required to be submitted at Budget Period. Please note LEAs are not required to use the SACS Web Form CASH and may continue to use their own local cash forms.
* District/JPA – Budget – Criterion 9 – Fund and Cash Balances
	+ Changed the fund balance percentage level for the 0.7% from “30,001-400,000” to “30,001 to 250,000” ADA and 0.3% from “400,001 and over” to “250,001 and over” ADA
* District/JPA – Budget – Criterion 10 – Reserves
	+ Changed the reserve percentage level for the 2% from “30,001-400,000” to “30,001 to 250,000” ADA and 1% from “400,001 and over” to “250,001 and over” ADA

**Revised Technical Review Checks**

**ADA-PROVIDE**

* Modified to check whether both Annual and P-2 ADA were provided. TRC fails if District Total ADA in either P-2 or Annual column on Line A-6 equals zero.

**CASHFLOW-PROVIDE**

**•** Modified the TRC to also run for the Budget reporting period, budget data type, effective 2024-25.

**CS-EXPLANATIONS**

* Revised the wording from “Criterion *7*/9 – Fund Balance, Section *7C*/9B, Line 1a” to “Fund and Cash Balances – EFB, Section *7A-3*/9A-2, Line 1a”
* Added new check for Criterion *7*/9 as “Criterion *7*/9 – Fund and Cash Balances – Cash, Section *7B-2*/9B-2, Line 1a”