February 12, 2019 SACS Forum, Attachment B Draft

California Department of Education, School Fiscal Services Division

# SACS2019 Software, Proposed Updates

## Revise Fund Forms

* ***Forms 01/01I****—Federal Revenue Section.*

*Add new Resource 3183 (ESSA: School Improvement Funding for COEs) to the detail line “Other NCLB / Every Student Succeeds Act” / Object 8290, All Other Federal Revenue, and remove Resource 3183 from the general “All Other” Object 8290 line, effective 2018–19. COE only.*

* **Forms 01/01I—**Other Local Revenue Section.

Make the following changes to the Object 8681 line, Mitigation/Developer Fees, because Object 8681 is no longer valid with Resource 0000, Unrestricted, effective 2019–20:

* For Budget/Unaudited Actuals periods: Shade the Budget/Unrestricted column and continue to allow extraction.
* For Interim periods: Unrestricted worksheet only. Shade the entire line and continue to allow extraction.
* **Forms 01, 09, and 62—**Other State Revenue Section.

For Budget/Unaudited Actuals periods: Remove the detail line for Resource 7405, Common Core State Standards Implementation Funds / Object 8590, All Other State Revenue, and move Resource 7405 to the “All Other” Object 8590 line. Budget and Unaudited Actuals periods only.

* **Forms 01/01I, 09/09I, and 62/62I—**Federal Revenue Section.
* Add new Resource 3182 (ESSA: School Improvement Funding for LEAs) to the detail line “Other NCLB / Every Student Succeeds Act” / Object 8290, All Other Federal Revenue, and remove Resource 3182 from the general “All Other” Object 8290 line, effective 2018–19.
* Rename detail line for Resource 4035 / Object 8290 from “Title II, Part A, Educator Quality” to “Title II, Part A, Supporting Effective Instruction.”
* Rename detail line for Resource 4201 / Object 8290 from “Title III, Part A, Immigrant Education Program” to “Title III, Part A, Immigrant Student Program.”
* Add new Resource 4128 (ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program [Competitive]) to the detail line “Other NCLB / Every Student Succeeds Act” / Object 8290, All Other Federal Revenue, and remove Resource 4128 from the general “All Other” Object 8290 line, effective 2018–19.
* **Forms 01/01I, 21/21I, 25/25I, 30/30I, 35/35I, 40/40I—**Other Sources/Uses Section

Rename Object 8953 line from “Proceeds from Sale/Lease-Purchase of Land/Buildings,” to “Proceeds from Disposal of Capital Assets,” effective 2018–19.

* **Form 40/40I—**Other State Revenue section.

Add detail line for Resource 6230, California Clean Energy Jobs Act / Object 8590, All Other State Revenue, and remove Resource 6230 from the “All Other” Object 8590 line, effective 2018–19. JPAs only.

## Revise Supplemental Forms

* **Form GANN—Appropriations Limit Calculations**

Update inflation adjustments on Line D2.

* **Form MYP/MYPI—Multiyear Projections**

Adjust 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.

## Revise Criteria and Standards

### Form 01CS—Criteria and Standards Review—Budget period

* Adjust *deficit spending and fund balance levels for COEs*, and reserve levels for all LEAs, based on prior year's statutory COLA.
* LCFF Revenue, Criterion 2, County only, Budget period only.  
  Section 2A1, Calculating the County Office’s LCFF Revenue Standard.

Modify as follows, due to the full implementation of LCFF effective 2019–20:

* Section I, LCFF Funding. Rename Line I.c1 from “Transition Entitlement” to “LCFF Entitlement.”
* Section IV, Charter Funded County Program.   
  Step 2, Change in Funding Level.
* Remove Line b3, “Gap Funding (if COE charter schools are not at target),” and renumber lines accordingly.
* Renumber Line b4, “Economic Recovery Target Funding,” to Line b3, and shade/lock 1st and 2nd subsequent years.
* LCFF Revenue, Criterion 4, District only, Budget period only.  
  Section 4A1, Calculating the District’s LCFF Revenue Standard.

Modify as follows, due to the full implementation of LCFF effective 2019–20:

* Remove the question “Has the District reached its LCFF target funding level?”
* Remove the line “LCFF Target (Reference Only)”
* Step 2, Change in Funding Level.
* Remove Line c, “Gap Funding (if district is not at target),” and renumber lines accordingly.
* Renumber Line d, “Economic Recovery Target Funding,” to Line c, and shade/lock 1st and 2nd subsequent years.
* Facilities Maintenance Criterion *5/*7

Modify the minimum contribution requirement of the Ongoing and Major Maintenance/Restricted Maintenance Account as follows, due to the full implementation of LCFF effective 2019–20:

* Remove Section *5/*7A, LEA’s School Facility Program Funding Selection.
* Modify Section 5/7B, Calculating the LEA’s Required Minimum Contribution. The LEA is required to deposit a minimum amount of three percent of the total *unrestricted (COEs only)* general fund expenditures and other financing uses for all school facility programs.

## Revise Technical Review Checks

### ESMOE-IMPORT

* Modify to also look for new resources 3182 (ESSA: School Improvement Funding for LEAs), 3183 (ESSA: School Improvement Funding for COEs), and 4128 (ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program [Competitive]), effective 2018–19.

## Revise Reports

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

* SEMA, LEA MOE Calc (LMC-A) worksheet  
  Section 2  
  Due to the consolidation of Special Education Section 611 resources 3310, 3320, and 3400 into existing Resource 3310 effective 2018–19, modify the line description “Current year funding (IDEA Section 611 Local Assistance Grant Awards – Resource 3310)” to indicate Resource 3320 amounts should not be key entered.
* SEMB, LEA MOE Calc (LMC-B) worksheet and   
  SEMAI, LEA MOE Calc (LMC-I) worksheet  
  Section 2  
  Due to the consolidation of Special Education Section 611 resources 3310, 3320, and 3400 into existing Resource 3310 effective 2018–19, modify the line description “Less: Prior year’s funding (IDEA Section 611 Local Assistance Grant Awards – Resource 3310)” and the line description “Maximum available for early intervening services (EIS)” to indicate Resource 3320 amounts should not be key entered.