# SACS WEB SYSTEM WHAT'S NEW 2023–24 INTERIM REPORTING PERIODS

**California Department of Education (CDE)**

Listed below is a summary of changes made to the 2023–24 interim reporting components of the Standardized Account Code Structure (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 01I, 08I, 09I, 11I, 12I, 13I, 14I, 15I, 18I, 21I, 25I, 30I, 35I, 40I, and 49I**—Capital Outlay Section.  
  Added a new line, Subscription Assets, Object 6700.
* **Form 01I, 08I, 09I, 11I, 12I, 13I, 14I, 15I, 18I, 21I, 25I, 30I, 35I, 40I, and 49I** —Other Sources/Uses Section.  
  Added a new line, Proceeds from SBITAs, Object 8974.
* **Form 61I, 62I, 63I, 66I, 67I, and 73I**—Depreciation and Amortization Section.  
  Added a new line, Amortization Expense-Subscription Assets, Object 6920.

## **Revised Supplemental Forms**

**Form MYPI**—Multiyear Projections—Interims

* Adjusted the dollar amounts used in the Unrestricted/Restricted worksheet, Reserve Standard Percentage Level(*Line F3d for County Offices of Education [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.

## **Revised Criteria and Standards**

**Form 01CSI**—Criteria and Standards Review—Interims

* Adjusted *fund balance levels for COEs,* and reserve levels for all local educational agencies (LEAs), based on prior year's statutory COLA.
  + Districts only – Criterion 7 – Facilities Maintenance  
    Updated the resource codes exclusions for the required minimum contribution calculation. The following resource codes will be automatically excluded from the total budgeted expenditures and other financing uses calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. Please note resource codes 3210 and 3215 removed from the RRMA exclusion in SACS Web 2023-24.

## **Revised Reports**

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

* SEMAI, LEA Projected (LP-I) worksheet

SEMAI, LEA Actual (LA-I) 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 word “(except Object 6600, 6700, 6910, & Object 6920)” to the Capital Outlay Expenditure line(s).
* SEMAI, SELPA Projected (SP-I) worksheet
  + For clarification, added the word “(except Object 6600, 6700, 6910, & 6920)” to the Capital Outlay Expenditure line(s).
* SEMAI, LEA MOE Calculation (LMC-I)
  + Modified text to delete all references related to American Rescue Plan (ARP) Act IDEA Part B resources (that are, Resources 3305 and 3308) in Section 2.