# SACS WEB SYSTEM WHAT'S NEW2024–25 BUDGET REPORTING PERIOD

**California Department of Education (CDE)**

**School Fiscal Services Division**

**May 2, 2024**

Listed below is a summary of changes made to the 2024–25 budget reporting components of the Standardized Account Code Structure (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”.
* County Office of Education (COE) and Joint Powers Agency (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 Cost-of-Living Adjustment (COLA) 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 Local Educational Agencies (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” Average Daily Attendance (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. Technical Review Check (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”