# SACS WEB SYSTEM WHAT'S NEW2023–24 BUDGET REPORTING PERIOD

**California Department of Education**

Listed below is a summary of changes made to the 2023–24 budget reporting components of the 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 01, 09, 62**—Federal Revenue Section.
Removed the obsolete resource code 3045, NCLB-Title I Migrant Ed Statewide Pass Project (17-18), from the Other NCLB / Every Student Succeeds Act, object 8290; and moved the resource to the All Other Federal Revenue, All Other Object 8290 line.
* **Form 01, 08, 09, 11, 12, 13, 14, 15, 18, 21, 25, 30, 35, 40, and 49**—Capital Outlay Section.
Added a new line, Subscription Assets, Object 6700.
* **Form 01, 08, 09, 11, 12, 13, 14, 15, 18, 21, 25, 30, 35, 40, and 49**—Other Sources/Uses Section.
Added a new line, Proceeds from SBITAs, Object 8974.
* **Form 61, 62, 63, 66, 67, and 73**—Assets Section.
	+ Added a new line, Subscription Assets, Object 9470.
	+ Added a new line, Accumulated Amortization-Subscription Assets, Object 9475.
* **Form 61, 62, 63, 66, 67, and 73**—Liabilities Section.
Added a new line, Subscription Liability, Object 9660.
* **Form 61, 62, 63, 66, 67, and 73**—Depreciation and Amortization Section.
Added a new line, Amortization Expense-Subscription Assets, Object 6920.
* **Form 61, 63, 66, 67, 71, and 73**—Assets Section.
Unshaded the Actuals column for the Object 9380 line, Lease Receivable.

## **Revised Supplemental Forms**

**Form ASSET**—Schedule of Capital Assets
Governmental Activities Section; and
Business-Type Activities Section

* Revised the line titled Total capital assets being depreciated, net excluding lease assets” to “Total capital assets being depreciated, net excluding lease and subscription assets”
* Added the following lines under “Total lease assets, net”:
“Subscription Assets”
 “Accumulated amortization for subscription assets”
 “Total subscription assets, net”

**Form CEA/CEB**—Current Expense Formula/Minimum Classroom Compensation
Part I, Current Expense Formula; and
Part II, Minimum Classroom Compensation

* Added the following resource codes to the reductions in Column 4a and Line 13a: Resource 5460, Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR); Resource 5465, Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR).

**Form DEBT**—Schedule of Long-Term Liabilities
Governmental Activities Section; and
Business-Type Activities Section

* Added a new line, “Subscription Liability”

**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 – Mental Health Apportionment

* Shaded and no longer allowed key entry for the Budget column.

## **Revised Criteria and Standards**

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

* Adjusted *fund balance levels for COEs,* and reserve levels for all LEAs, based on prior year's statutory COLA.
* Districts only – Budget – Criterion 7 – Facilities Maintenance
Updated the resource codes exclusions for the required minimum contribution calculation. The following resource codes are 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.
* COE only – Budget – Criterion 2 – LCFF Revenue
	+ Updated to incorporate the COLA add-on for hold harmless COEs, pursuant to AB 181, Chapter 52 (Statutes of 2022).
	+ Added lines I-b1 and I-b2 to allow COE to enter the projected county operations grant and alternative education grant to calculate the COLA add-on amount.

## **Technical Review Checks—Revised**

**ASSET-ACCUM-DEPR-NEG**

* Modified to check new data element for Object 9475, Accumulated Amortization-Subscription Assets, for both Governmental Activities (ASSET.GOV.AMORT.SUBSCRIPT.ASSETS.9475.END.BAL) and the Business-Type Activities (ASSET.BTYPE.AMORT.SUBSCRIPT.ASSETS.9475.END.BAL) sections.

**DEBT-ACTIVITY**

* Modified to check new data element for Object 9660, Subscription Liability, for both Governmental Activities (DEBT.GOV.SUBSCRIPT.LIAB.9660.END.BAL) and Business-Type Activities (DEBT.BTYPE.SUBSCRIPT.LIAB.9660.END.BAL) sections.

**DEBT-POSITIVE**

* Modified to check new data element for Object 9660, Subscription Liability, for both Governmental Activities (DEBT.GOV.SUBSCRIPT.LIAB.9660.END.BAL) and Business-Type Activities (DEBT.BTYPE.SUBSCRIPT.LIAB.9660.END.BAL) sections.

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