

District Business & Advisory Services (DBAS)

Nimrat Johal: Director, DBAS: 408-453-6599

Bulletin: 14-012

Date: October 2, 2013

To: District Fiscal Directors
Charter School Administrators

From: Kolvira Chheng, Advisor, DBAS

Re: Anticipated and Potential SACS Software Updates for First Interim Reporting Period

Please be advised of the following anticipated changes to the SACS Software for First Interim:

INTERIM PERIODS ONLY -- CHANGES CDE DEFINITELY MAKING:

[Remember that while some codes or combinations are under consideration for elimination, the rows in the interim period forms that contain these codes and combinations will remain in the software for the rest of 2013-14 so any Budget Column data that was valid at the Budget period will continue to display.]

All Forms

- Globally add "LCFF/" to all "Revenue Limit" descriptions. Only place not doing this yet is where description refers to Object 8099 -- Revenue Limit Transfers -- PRIOR YEARS because there are no LCFF prior year transactions yet.

Forms 01I, 09I, and 62I

- Object 8590 --> Add new detail line for new Resource 7370 -- Supplementary Programs: Specialized Secondary (*formerly flexed, but not made part of LCFF*).

Forms 11I (Adult Ed) and 14I (Deferred Maintenance)

- Add Object 8091, LCFF/Revenue Limit Transfers - Current Year. (*For use with LCFF revenues the LEA has committed to Adult Ed or Deferred Maintenance. CDE considered and rejected Object 8011, State Aid, because Basic Aid LEAs don't receive state aid. CDE considered and rejected Object 8980, Contributions from Unrestricted Resources, because committed revenues are not "contributions" per the intent of Object 8980. CDE considered and rejected interfund transfers because GAAP relating to the use of a special revenue fund requires that the restricted or committed revenue justifying the fund be recorded as revenue in the fund, not as an interfund transfer.*)

Forms RL and related TRCs

- Disable forms RLI, RLICC, and RLIDC.
- Disable related TRCs:
 - o RL-CALC
 - o RL-CALC-C
 - o RL-LOCAL-REVENUES
 - o RL-PERS-REDUCTION
 - o RL-PERS-REDUCTION-C
 - o RL-STATE-AID-NET
 - o RL-STATE-AID-EPA

- o RL-SUPP-PROVIDE
- o PERS-REDUCTION

Form 01CSI

- District -- Criterion 1 ADA, Section 1A Calculating the District's ADA Variances: Modify the First Interim column (2nd column) to no longer extract from forms RLI and MYPI, and unlock to allow key entry.

Form MYPI

- District -- Remove all the detail lines of Section A, Line I -- Revenue Limit Sources, and unlock subsequent years 1 and 2 to allow key entry.

And FYI . . . Add new Resource 7405 for Common Core (not a detail line on the fund forms until 2014-15; will pull into All Other Object 8590 for 2013-14).

CDE NOT MAKING THE FOLLOWING CHANGES FOR INTERIMS except maybe for the items in red BUT KNOW THEY ARE PENDING DISCUSSION:

For the items in red, CDE needs to make a decision for the Interim Period software updates.

- Object 8011 vs. 8015 (for charters): Add 8011, State Aid? Eventually remove 8015, Charter School General Purpose Block Grant? *[CDE thinks yes. Object 8015 was meaningful when charter schools were funded differently from traditional LEAs. Now that charter schools are funded through the LCFF, the state aid they receive is the same as the state aid received by traditional LEAs. Argument for keeping Object 8015: LEAs are used to it. Argument for not keeping Object 8015: Had charter schools always been funded the same as traditional LEAs, CDE would never have created a unique object code for charter school state aid and would not be creating one now.]*
- **Will Object 8011 be added to funds 09I and 62I?** *[CDE thinks yes – see above.]*
- Transportation HTS, Adult Ed, and ROP will probably move from Object 8311 to Object 8091 *[Rationale is same as discussed previously – Object 8011 doesn't work for Basic Aid districts, so a "LCFF/Revenue Limit Transfer" seems to be the closest match]*
- Special Ed ADA Transfer (Resource 6500) -- Don't know how will be recorded with LCFF; might be a contribution instead *[old unresolved issue dating back to introduction of AB 602 funding model - whether the portion of general purpose funding generated by special education students should be recorded as a transfer to Special Ed within the Revenue Limit Resources section, or recorded as a contribution along with any encroachments – there are sound arguments both ways, complicated by how LEAs should measure the amount to transfer once Special Ed ADA was no longer collected]*
- Community Day School Additional Funding (Resource 2430) -- Will remove Object 8311 for Budget, but not sure about Object 8319 -- PRIOR YEARS? *[Relates to whether prior adjustments attributable to Community Day School have to be booked as Community Day School or can just be booked to Unrestricted now – probably they are not material]*
- ROC/P Entitlements (Resources 6355-6360) --
 - o Might remove Object 8311 for Budget, but not sure about Object 8319 -- PRIOR YEARS?
 - o Might have to add back Resource 6350 because of new "maintenance of effort" requirement?
- Special Ed Transportation (Resource 7240) -- Leaving in for now since not sure; LCFF is silent on Special Ed Transportation. LCFF add-on now; would it be Object 8091 now?

- Form 11I (Adult Ed)
 - **Considering adding Object 8099 to Fund 11I. Also, if it needs a RESTRICTED resource code**
- Form 14I (Deferred Maint)
 - **Considering adding Object 8099 to Fund 14I.**
 - Definitely needs an unrestricted resource code
- Form 13I (Cafeteria Special Revenue Fund) – Considering if Object 8099 for PRIOR YEARS still necessary.
- Form 61I (Cafeteria Enterprise Fund) – Considering if Object 8099 for PRIOR YEARS still necessary.
- No changes to Form AI yet *[still serves a useful purpose for collecting various types of ADA]*