

SACS FINANCIAL REPORTING SOFTWARE

Effective Fiscal Year 2022-23 the California Department of Education (CDE) released a new standardized account code structure (SACS) web-based Financial Reporting System.

SACS Web-Based System Resources

- CDE SACS Web System page: <https://www.cde.ca.gov/fg/sf/fr/>
 - What's New: <https://www.cde.ca.gov/fg/sf/fr/budgetwhatsnew2526.asp>
 - SACS Software User Guide
 - SACS Videos
 - SACS Training Resources
 - SACS Web Log-in: <https://sacs-cde.org/security/login>

Additional Resources

- Fund 51 – Clearing Fatal TRC 14.3
- Common Technical Review Exceptions 14.8



**District Financial Services
Financial Accounting and Reporting**

CLEARING FUND

51

TRCs

**2024-25 ESTIMATED ACTUALS
2025-26 ADOPTED BUDGET**

May 2, 2025

For questions email: finrep@sdcoe.net

SACS WEB SYSTEM

FUND 51 – CLEAR FATAL TRCs

Rev 5/2/2025

Fund 51(Bond Interest and Redemption Fund): Prior year's ending balance is preloaded in the SACS Web based software. TRC: PY-EFB=CY-BFB validates current year beginning balance agrees with prior fiscal year ending balance. A fatal TRC will generate for Estimated Actuals at budget reporting period due to the missing county auditor's fund data. The County of San Diego does not provide SDCOE with the financial information for fund 51 until Unaudited Actuals reporting, which is after the budget cycle.

Clear the Fatal TRCs by entering the Beginning Fund Balance in the User Data Input/Review Screen.

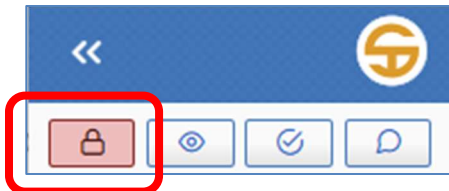
Note: If fund 51 is reported in your financial system, Do Not follow the steps below but rather make the necessary adjustments in your financial system.

>	Exception	PY-EFB=CY-BFB - F - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) does not equal current year beginning fund balance (Object 9791) for the following funds:	✓
>	Exception	PY-EFB=CY-BFB-RES - F - Prior year ending balance (preloaded from last year's unaudited actuals submission) does not equal current year beginning balance (Object 9791), by fund, for the following resources:	✓

A.- ADD THE BEGINNING BALANCE.

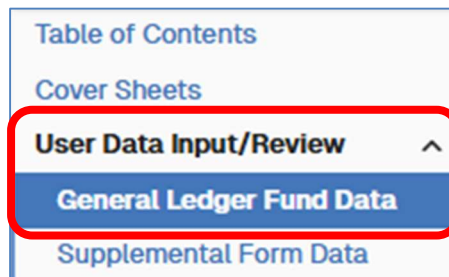
FD 51, Object 9791, amount equal to the TRC exception.

1.- Lock dataset submission



2.- Navigate to **User Data Input/Review** screen

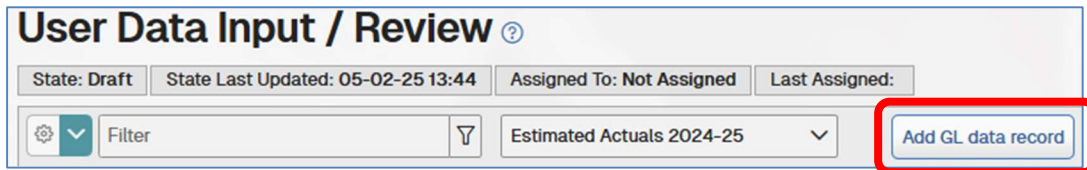
Left Navigation Pane >> User Data Input/Review >> General Ledger Fund Data



SACS WEB SYSTEM
FUND 51 – CLEAR FATAL TRCs
Rev 5/2/2025

3.- Select - Estimated Actuals >> *Click button ‘Add GL Data Record.’*

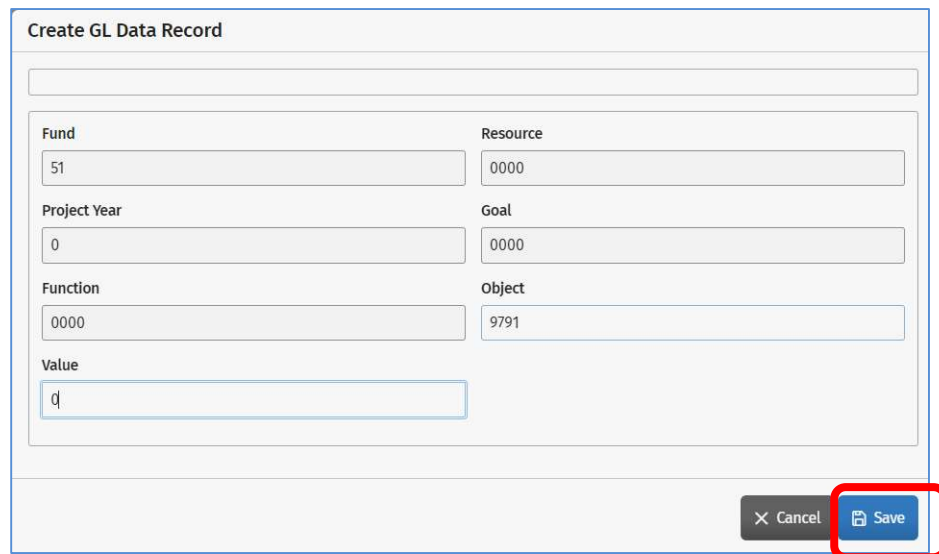
If button “Add GL Data Record” is not visible, please ‘Lock Submission.’



The screenshot shows the 'User Data Input / Review' interface. At the top, there are status bars for 'State: Draft', 'State Last Updated: 05-02-25 13:44', 'Assigned To: Not Assigned', and 'Last Assigned:'. Below these are input fields for 'Filter' and 'Estimated Actuals 2024-25'. The 'Add GL data record' button is highlighted with a red box.

4.- Add Beginning Balance (see TRC For amount)

- Fund: 51
- Object: 9791
- Resource: 0000 or 9010 (see FD 51 resource TRC for prior used resource)
- Project Year, Goal, Function use zero(s)
- Amount: Same amount from TRC
- Click ‘save’ button



The screenshot shows the 'Create GL Data Record' form. It contains input fields for 'Fund' (51), 'Resource' (0000), 'Project Year' (0), 'Goal' (0000), 'Function' (0000), 'Object' (9791), and 'Value' (0). The 'Save' button is highlighted with a red box.

SACS WEB SYSTEM

FUND 51 – CLEAR FATAL TRCs

Rev 5/2/2025

B. ASSIGN

1. For Resource 0000 you will need to Assign the same Amount in both **Estimated Actuals and Budget**

Note: Resource 9010 will automatically assign to Obj 9740 – Restricted.

General Ledger checks

UNASSIGNED-NEGATIVE - F - Unassigned/Unappropriated balance (Object 9790) is greater than zero in the following resources by fund. Positive balances, in funds other than the general fund and funds 61 through 95, must be reported as restricted, committed, or assigned.		
Exception		
FUND	RESOURCE	AMOUNT
11	0000	857,785.18
14	0000	68,556.62
40	0000	8,366,717.60
51	0000	8,809,122.67

2. Left Navigation Pane >> CEFB >> Select Estimated Actuals or Budget Fund 51 and resource used.

CEFB - Components of Ending Fund Balance / Net Position

State: Draft State Last Updated: 05-02-25 13:44 Assigned To: Not Assigned Last Assigned:

Select a fund from the list below

2024-25 Estimated AQ 2024-25 Estimated Actuals Fund: 51 Resource: 0000 Unrestricted

CEFB - Components of Ending Fund Balance / Net Position

State: Draft State Last Updated: 05-02-25 13:44 Assigned To: Not Assigned Last Assigned:

Select a fund from the list below

2025-26 Budget Fund: 51 Resource: 0000 Unrestricted

SACS WEB SYSTEM
FUND 51 – CLEAR FATAL TRCs
Rev 5/2/2025

3.- Assign the amount to 9780 – Other Assignments for both Estimated Actuals and for Budget.

- Enter amount (same as TRC).
- Click Save at the top right-hand corner.

2025-26

Find forms and reports

Table of Contents
Cover Sheets
User Data Input/Review
TRC
Forms
CEFB
IFC Statuses
Reports
Version History
Import
Export
LEA Custom Information

State: Draft State Last Updated: 05-02-25 13:44 Assigned To: Not Assigned Last Assigned:

Select a fund from the list below

2024-25 Estimated Actuals Fund: 51 Resource: 0000 Unrestricted

Fund: 51 Bond Interest and Redemption Fund
Resource: 0000 Unrestricted 0000

+ Add Commitment + Add Assignment

Description	Object	2025-26 Budget	Action
Ending Fund Balance	979Z	8,809,122.67	
Components of Ending Fund Balance			
Nonspendable			
Revolving Cash	9711	0.00	
Stores	9712	0.00	
Prepaid Expenditures	9713	0.00	
All Others	9719	0.00	
Restricted	9740	0.00	
Committed			
Stabilization Arrangements	9750	0.00	
Other Commitments	9760	0.00	
Assigned			
Other Assignments	9780	8,809,122.67	
Unassigned/Unappropriated			
Reserve for Economic Uncertainties	9789	0.00	
Unassigned/Unappropriated	9790	0.00	



san diego county office of
EDUCATION

FUTURE WITHOUT BOUNDARIESSM

**District Financial Services
Financial Accounting & Reporting**



Common Technical Review Exceptions

ADOPTED BUDGET .

Example 1

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

FUND	RESOURCE	NEG. EFB
01	0000	-149,959.12
Total of negative resource balances for Fund 01		-149,959.12

- ✓ **FIX:** All resources between the range of 0001-0999 roll into resource 0000 for SACS purposes. Check the PeopleSoft to see which resources are being used within that range and see which ones have a negative balance in their budget. These are the resources that need to be fixed.

Example 2

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

FUND	RESOURCE	OBJECT	VALUE
01	9010	9790	-495,825.78

- ✓ **FIX:** All resources from 9000-9999 roll into resource 9010. Check the PeopleSoft to see which resources are being used within that range and see which ones have a negative balance in their budget. These are the resources that need to be fixed.

Example 3

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

FUND	RESOURCE	OBJECT	VALUE
11	3555	4300	-73.98

- ✓ **FIX:** This is an abatement of prior year's supplies. The receipt should be recorded as revenue whenever the expense was incurred in the prior fiscal year. CSAM Procedure 560 Abatement of Expenditures.

Example 4

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

FUND	OBJECT 7310
01	-534,648
13	534,648

✓ **FIX:** The entry should be charged to object 7350. The transaction should not be in the above object (Indirect Costs).

Example 5

INTERFD-IN-OUT - (F): Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

FUND	OBJECT	INTERFUND IN	INTERFUND OUT
01	7619	-----	357,894.00
01	8919	945,781.00	-----
12	7619	-----	658,796.00
40	7619	-----	1,458.00
52	8919	42,165.00	-----
67	7619	-----	17,841.00
TOTALS		987,946.00	1,035,989.00
DIFFERENCE:		-48,043.00	

✓ **FIX:** This exception has occurred since the total budget for all accounts in Objects 7610-7629 does not equal the total budget for all accounts in Objects 8910-8919. The difference of -\$48,043 needs to be accounted for. The district should review which fund needs to be adjusted to balance objects 7610-7619 with objects 8910-8929, thereby eliminating the exception.

Example 6

CHK-RESOURCExOBJECTA (W): The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
11-3926-0-0000-0000-9790	3926	9790	245,137.00

✓ **FIX:** The above resource is an Unearned Revenue (U) Resource (see CDE's website: <http://www.cde.ca.gov/fg/ac/ac/resource.asp> OR <https://www2.cde.ca.gov/sacsquery/querybyresource.asp>) This means that it cannot have an ending fund balance. Object 9790 is a component of the ending fund balance. All amounts in this Unearned Revenue Resource and in object 9790, must be cleared.