Year-End Closing Hints & Accrual Review Emails

25. Year-End Closing Hint #25 – SACS Forms
[Monday, August 24, 2026]

Several **SACS forms and reports** require information from departments outside the business office. If you haven't already, now is the time to begin gathering the information needed to complete these forms.

GANN Form

Before completing the GANN Form:

- Enter the total **Medicare (Objects 3331 and 3332)** for:
  - **Fund 01**
  - **Fund 09** *(if charter schools are reported with the district)*
- Enter both **2025-26 Actuals** and **2026-27 Budget** amounts.

Additional reminders:

- The **Board of Trustees** must approve the **GANN Limit** by separate agenda item and resolution.
- Submit the **signed board resolution** with your Unaudited Actuals SACS Forms.
- If an amount appears in **Section D, Line 10**, notify the **State Department of Finance** using the mailing instructions provided on the form.

Refer to **Slides 180–182** of the **2025-26 UA Presentation**.

PCRAF (Program Cost Report Allocation Factors)

Gather the following information:

- Teacher FTEs
- Classroom Unit Counts
- Pupils Transported by Program

These factors are used to allocate instructional support and maintenance & operations costs to educational goals.
Reminder: If your district reports ADA for a program, at least **one teacher** and **one classroom unit** should be assigned.
Refer to **Slides 183–192**.

ASSET Form (Fixed Assets)

To prepare the ASSET Form:

- Run the **Fixed Asset Report** to identify **2025-26 increases and decreases**.
- Run the **EduReports 3.0 Fund Balance Report** using:
  - **Function:** 85xx
  - **Object:** 6xxx

Use these reports to reconcile changes in fixed assets.
Refer to **Slides 163–165**.

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DEBT Form

Gather information for:

- New long-term debt
- Existing long-term debt
- Accrued vacation leave

Use the **SACS Conversion Entry Report (Detail Tab)**.
Tip: Conversion Entries CE002 and CE003 can assist with reconciliation.

SEMA (Special Education Maintenance of Effort)

Before completing SEMA:

- Complete the **PCRAF** form.
- Complete all **LEA** tabs.
- Verify that **LEA Exps PY** reflects the most recent prior fiscal year.
- Verify that the **Comparison Year** on the **LEA MOE Calc** tab reflects the last year the MOE requirement was met.

Refer to **Slides 107–117**.

If you have any questions, please contact your Business Services Advisor