**SACS WEB SYSTEM WHAT'S NEW  
2024–25 INTERIM REPORTING PERIODS**

**California Department of Education**

**November 6, 2024**

Listed below is a summary of changes made to the 2024–25 Interim 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 01I, 09I, and 62I**—Federal Revenue Section.
  + Revised the line description for Resource 4201, Object 8290, from “Title III, Part A, Immigrant Student Program” to “Title III, Immigrant Student Program.”
  + Revised the line description for Resource 4203, Object 8290, from “Title III, Part A, English Learner Program” to “Title III, English Learner Program.”
  + Revised the line description for Object 8290 from “Other NCLB / Every Student Succeeds Act” to “Every Student Succeeds Act.”
  + Removed the obsolete Resource 3180, NCLB: Title I, School Improvement Grant, from line Every Student Succeeds Act, Object 8290, and moved the resource to line All Other Federal Revenue, All Other Object 8290.

**Revised Supplemental Forms**

**Form CASH**—Cashflow Worksheet

* Interfund Transfers In line. Expanded object range description and calculation from “8910-8929” to “8900-8929.”

**Form ESMOE**—Every Student Succeeds Act Maintenance of Effort

* COE only – Revised internal form check ESMOE002 IFC-ESMOE-DETERMINATION to remove the message “MOE Calculation Incomplete” when either column in Section III, Line A2 or Line C equals zero.
* Corrected 2024–25 interim form Line III.A, Base expenditures, to resume extracting from 2023–24 unaudited actual submissions. Interim periods only.

**Form ICR**—Indirect Cost Rate Worksheet

* Corrected 2024–25 interim form Line IV.B.2, Carry-forward adjustment amount deferred from prior year(s) if any, to resume extracting from 2023–24 unaudited actual submissions. Interim periods only.

**Form MYPI**—Multiyear Projections—Interims

* 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.

**Revised Criteria and Standards**

**Form 01CSI**—Criteria and Standards Review—Interims

* COE/District/JPA – Criterion 8/10 – Reserves

Adjusted reserve levels for all LEAs, based on prior year’s statutory COLA .

* District/JPA – 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.
* ADA to Enrollment, Criterion 3, District only. Interim period only.  
  Salaries and Benefits, Criterion 5, District and JPA. Interim periods only.  
  Corrected the following 2024–25 interim form lines to resume extracting from 2023–24 unaudited actual submissions.
  + Section 3A, Calculating the District ADA to Enrollment Standard,   
    First Prior Year — District Regular and Charter School lines.
  + Section 5A, Calculating the Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures — First Prior Year line.