

Changes to Matrix Tables for SACS Software

December 21, 2015

The following changes have been made to the Standardized Account Code Structure (SACS) Matrix Tables. Updated tables can be found on the following CDE Web page:

<http://www.cde.ca.gov/fq/ac/ac/validcodes.asp>

The PCA/Resource spreadsheet and the Master List of Resources are also updated and can be found on the following CDE Web page:

<http://www.cde.ca.gov/fq/ac/ac/resource.asp>

NOTE: All new account codes and combinations are effective for 2015–16 unless specifically stated otherwise.

Fund by Object

Opened Fund 11 to the following objects for districts and counties.

FD 11 – Adult Education Fund

OB 7211 – Transfers of Pass-Through Revenues to Districts or Charter Schools

OB 7212 – Transfers of Pass-Through Revenues to County Offices

OB 8587 – Pass-Through Revenues from State Sources

To allow Local Educational Agencies (LEAs) that are fiscal agents for adult education consortia to record funding passed through to member LEAs.

Resource by Object

Opened Resource 6126 to the following object for counties:

RS 6126 – Child Development: California Transitional Kindergarten Stipend (CTKS) Incentive Program

OB 8911 – To Child Development Fund from General Fund

To allow LEAs to transfer moneys from the general fund to support the activities in the child development fund. Resource 6126 and 6127 are already open in the child development fund (Fund 12).

Opened Resource 6127 to the following object for districts and counties:

RS 6127 – Child Development: California State Preschool Program QRIS Block Grant RFA

OB 8911 – To Child Development Fund from General Fund

To allow LEAs to transfer moneys from the general fund to support the activities in the child development fund. Resource 6126 and 6127 are already open in the child development fund (Fund 12).

Opened Resource 7124 to the following object for districts and counties:

RS 7124 – Broadband Infrastructure Improvement Grant (BIIG)

OB 9650 – Unearned Revenue

To allow Resource 7124 to be accounted for as subject to unearned revenue.

End Dates Added

Resource 3012 ends June 30, 2017 (last available fiscal year 2016–2017).
RS 3012 – NCLB: Title I, Part A, Program Improvement School Assistance and Intervention Teams (SAIT)

This program is no longer funded. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2017.

Resource 3013 ends June 30, 2017 (last available fiscal year 2016–2017).
RS 3013 – NCLB: Title I, Part A, Program Improvement SAIT Corrective Action Plans

This program is no longer funded. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2017.

Resource 4036 ends June 30, 2017 (last available fiscal year 2016–2017).
RS 4036 – NCLB: Title II, Part A, Administrator Training

This program is no longer funded. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2017.

Resource 5375 ended June 30, 2014 (last available fiscal year 2013–14).
RS 5375 – Child Nutrition: Summer Food Service Startup

This program is no longer administered by CDE. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2014.

Combinations of Resource 7124 with the following objects ended June 30, 2015 (last available fiscal year 2014–15).

RS 7124 – Broadband Infrastructure Improvement Grant (BIIG)

OB 8965 – Transfers from Funds of Lapsed/Reorganized LEAs

OB 9330 – Prepaid Expenditures (Expenses)

OB 9713 – Nonspendable Prepaid Items

OB 9740 – Restricted Balance

OB 9790 – Unassigned/Unappropriated/Unrestricted Net Position

OB 9791 – Beginning Fund Balance

OB 9793 – Audit Adjustments

OB 9795 – Other Restatements

OB 9796 – Net Investment in Capital Assets

OB 9797 – Restricted Net Position

To allow Resource 7124 to be accounted for as subject to unearned revenue instead of fund balance.

Resource 7405 ends June 30, 2018 (last available fiscal year 2017–18).

RS 7405 – Common Core State Standards Implementation

This program was one-time funding for implementation of the Common Core Standard. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2018.

Revised Titles

RS 5610 – Workforce Innovation and Opportunity Act (WIOA)

Revised title to reflect that the Workforce Innovation and Opportunity Act (WIOA) supersedes the Workforce Investment Act (WIA).

<p>LEGEND: FD = Fund, RS = Resource, YR = Project year, GO = Goal, FN = Function, OB = Object</p>
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