

Changes to Matrix Tables for SACS Software

March 9, 2018

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 2017–18 unless specifically stated otherwise.

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

New Resource

Added new Resource 6685 for counties.

RS 6685 – Tobacco Use Prevention Education (Prop. 56): COE Technical Assistance Grants

New resource code established for Prop. 56 funding for COEs to provide technical assistance to LEAs for tobacco use prevention education (TUPE) programs. Prop. 56 funding is subject to audit and reporting requirements not applicable to previous Prop. 99 TUPE funding.

Fund by Resource

Opened new Resource 6685 to Fund 01 for counties.

RS 6685 – Tobacco Use Prevention Education (Prop. 56): COE Technical Assistance Grants

FD 01 – General Fund

New resource code established for Prop. 56 funding for COEs to provide technical assistance to LEAs for tobacco use prevention education (TUPE) programs. Prop. 56 funding is subject to audit and reporting requirements not applicable to previous Prop. 99 TUPE funding.

Resource by Object

Opened new Resource 6685 to the following objects for counties.

RS 6685 – Tobacco Use Prevention Education (Prop. 56): COE Technical Assistance Grants

OB 8587 – Pass-through Revenues from State Sources

OB 8590 – All Other State Revenue

OB 8631 – Sale of Equipment and Supplies

OB 8660 – Interest

OB 8662 – Net Increase (Decrease) in the Fair Value of Investments

OB 8677 – Interagency Services Between LEAs
OB 8689 – All Other Fees and Contracts
OB 8699 – All Other Local Revenue
OB 8919 – Other Authorized Interfund Transfers In
OB 8980 – Contributions from Unrestricted Revenues
OB 8990 – Contributions from Restricted Revenues
OB 9110 – Cash in Country Treasury
OB 9111 – Fair Value Adjustment to Cash in County Treasury
OB 9120 – Cash in Bank(s)
OB 9140 – Cash Collections Awaiting Deposit
OB 9200 – Accounts Receivable
OB 9290 – Due from Grantor Governments
OB 9310 – Due from Other Funds
OB 9500 – Accounts Payable (Current Liabilities)
OB 9590 – Due to Grantor Governments
OB 9610 – Due to Other Funds
OB 9650 – Unearned Revenue

New resource code established for Prop. 56 funding for COEs to provide technical assistance to LEAs for tobacco use prevention education (TUPE) programs. Prop. 56 funding is subject to audit and reporting requirements not applicable to previous Prop. 99 TUPE funding.

Revised Titles

The following titles were revised to reflect the Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA).

RS 3010 – ESEA: Title I, Part A, Basic Grants Low Income and Neglected
Formerly “NCLB: Title I, Part A, Basic Grants Low Income and Neglected.”

RS 3025 – ESEA: Title I, Part D, Local Delinquent Programs
Formerly “NCLB: Title I, Part D, Local Delinquent Programs.”

RS 3150 – ESEA: Title I, Part A, Schoolwide Programs (SWP)
Formerly “NCLB: Schoolwide Programs (SWP).”

RS 3155 – ESEA: Consolidated Administrative Funds
Formerly “NCLB: Consolidated Administrative Funds.”

RS 4035 – ESEA: Title II, Part A, Teacher Quality
Formerly “NCLB: Title II, Part A, Teacher Quality.”

RS 4126 – ESEA: Title V, Part B, Rural & Low Income School Program
Formerly “NCLB: Title VI, Part B, Rural & Low Income School Program.”

RS 4201 – ESEA: Title III, Immigrant Education Program
Formerly “NCLB: Title III, Immigrant Education Program.”

RS 4203 – ESEA: Title III, English Learner Student Program

Formerly “NCLB: Title III, Limited English Proficiency (LEP) Student Program.”

RS 4204 – ESEA: Title III, Technical Assistance
Formerly “NCLB: Title III, Technical Assistance.”