

Changes to Matrix Tables for SACS Software

June 30, 2014

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/fg/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/fg/ac/ac/resource.asp>

This posting includes 2013-14 spreadsheet and PDF files, in addition to 2014-15 spreadsheet and PDF files. Both sets of files will be included in our postings until October 2014. After unaudited actual reporting is completed, we will discontinue posting 2013-14 files.

NOTE: All new account codes and combinations are effective for 2013-14 unless specifically stated otherwise.

New Resource

Added new Resource 6382 for districts and counties (effective 2014-15).

RS 6382 – California Career Pathways Trust

New resource code established to allow LEAs to account for the California Pathways Trust Program.

Fund by Resource

Opened new Resource 6382 to the following funds for districts and counties (effective 2014-15):

RS 6382 – California Career Pathways Trust

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund

FD 62 – Charter Schools Enterprise Fund

New resource code established to allow LEAs to account for the California Pathways Trust Program.

Resource by Object

Opened new Resource 6382 to the following objects for districts and counties (effective 2014-15):

RS 6382 – California Career Pathways Trust

OB 8590 – All Other State Revenue

OB 8631 – Sale of Equipment and Supplies (use only if equipment exp allowed)

OB 8660 – Interest

OB 8662 – Net Increase/Decrease in 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 County 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
OB 9590 – Due to Grantor Governments
OB 9610 – Due to Other Funds
OB 9650 – Unearned Revenue

New resource code established to allow LEAs to account for the California Career Pathways Trust program.

End Dates Added

All combinations of functions with objects 3801 and 3802 ended June 30, 2013 (last available fiscal year 2012-13).

OB 3801 – PERS Reduction, certificated positions

OB 3802 – PERS Reduction, classified positions

Objects 3801 and 3802 were closed due to the implementation of the Local Control Funding Formula. Combinations are no longer valid after June 30, 2013.

Combination of Function 9300 and Object 7615 ended June 30, 2013 (last available fiscal year 2012-13).

FN 9300 – Interfund Transfers

OB 7615 – From General, Special Reserve, and Building Funds to Deferred Maintenance Fund

Object 7615 was closed due to the implementation of the Local Control Funding Formula. Combination is no longer valid after June 30, 2013.

End Dates Removed

End dates for Resource 5314 have been removed. Start dates for all valid combinations of this resource have been updated to 2014.

RS 5314 – Child Nutrition: NSLP Equipment Assistance Grants

Resource end dates removed to allow LEAs to account for the National School Lunch Program Equipment Assistance Grant. This program has been reinstated for 2014-15.

Revised Titles

OB 8625 – Community Redevelopment Funds Not Subject to LCFF Deduction

OB 8629 – Penalties and Interest from Delinquent Non-LCFF Taxes

OB 8691 – Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment

Revised titles to reflect LCFF implementation effective 2013-14.

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