

Changes to Matrix Tables for SACS Software

July 2, 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>

This posting includes 2014-15 spreadsheet and PDF files, in addition to 2015-16 spreadsheet and PDF files. Both sets of files will be included in our posting through October 2015. After unaudited actual reporting is completed, we will discontinue posting 2014-15 files.

NOTE: All new account codes and combinations are effective for 2014–15 unless specifically stated otherwise.

New Resource

Added new Resource 5245 for districts and counties.

RS 5245 – Early Head Start-Child Care Partnership Grant Program

New resource code established to allow LEAs to account for the Early Head Start-Child Care Partnership Grant Program.

Added new Resource 7690 for districts, counties, and JPAs.

RS 7690 – STRS On-Behalf Pension Contributions

New resource code established to allow LEAs to account for the State's on-behalf contribution to the California State Teachers' Retirement System (CalSTRS).

Fund by Resource

Opened new Resource 5245 to the following funds for districts and counties:

RS 5245 – Early Head Start-Child Care Partnership Grant Program

FD 01 – General Fund

FD 12 – Child Development Fund

New resource code established to allow LEAs to account for the Early Head Start-Child Care Partnership Grant Program.

Opened Resource 5320 to the following funds for JPAs (already open to districts and counties):

RS 5320 – Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)

FD 01 – General Fund

FD 12 – Child Development Fund

FD 13 – Cafeteria Special Revenue Fund

FD 61 – Cafeteria Enterprise Fund

To allow JPAs to account for Child and Adult Care Food Program funding already open for districts and counties.

Opened new Resource 7690 to the following funds for districts, counties, and JPAs.

RS 7690 – STRS On-Behalf Pension Contributions

FD 01 – General Fund/County School Service Fund

FD 09 – Charter Schools Special Revenue Fund

FD 11 – Adult Education Fund

FD 12 – Child Development Fund

FD 13 – Cafeteria Special Revenue Fund

FD 14 – Deferred Maintenance Fund

FD 15 – Pupil Transportation Equipment Fund

FD 18 – School Bus Emissions Reduction Fund

FD 19 – Foundation Special Revenue Fund

FD 21 – Building Fund

FD 25 – Capital Facilities Fund

FD 30 – State School Building Lease-Purchase Fund

FD 35 – County School Facilities Fund

FD 40 – Special Reserve Fund for Capital Outlay Projects

FD 49 – Capital Project Fund for Blended Component Units

FD 57 – Foundation Permanent Fund

FD 61 – Cafeteria Enterprise Fund

FD 62 – Charter Schools Enterprise Fund

FD 63 – Other Enterprise Fund

FD 66 – Warehouse Revolving Fund

FD 67 – Self-Insurance Fund

FD 73 – Foundation Private-Purpose Trust Fund

New resource code established to allow LEAs to account for the State's on-behalf contribution to the California State Teachers' Retirement System (CalSTRS).

Resource by Object

Opened Resource 5245 to the following objects for districts and counties:

RS 5245 – Early Head Start-Child Care Partnership Grant Program

OB 8285 – Interagency Contracts Between LEAs

OB 8287 – Pass-Through Revenues from Federal Sources

OB 8290 – All Other Federal Revenue

OB 8660 – Interest

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

OB 8689 – All Other Fees and Contracts

OB 8699 – All Other Local Revenue

OB 8911 – To Child Development Fund from General Fund

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 (Current Liabilities)
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 Early Head Start-Child Care Partnership Grant Program.

Opened Resource 5320 to the following objects for JPAs (already open to districts and counties:

RS 5320 – Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)
OB 8220 – Child Nutrition Programs
OB 8520 – Child Nutrition
OB 8631 – Sale of Equipment and Supplies
OB 8634 – Food Service Sales
OB 8660 – Interest
OB 8662 – Net Increase (Decrease) in the Fair Value of Investments
OB 8699 – All Other Local Revenue
OB 8911 – To Child Development Fund from General Fund
OB 8916 – To Cafeteria Fund from General Fund
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 9320 – Stores
OB 9330 – Prepaid Expenditures (Expenses)
OB 9500 – Accounts Payable (Current Liabilities)
OB 9590 – Due to Grantor Governments
OB 9610 – Due to Other Funds
OB 9712 – Nonspendable Stores
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 9797 – Restricted Net Position

To allow JPAs to account for Child and Adult Care Food Program funding already open for districts and counties.

Opened new Resource 7690 to Object 8590 for districts, counties, and JPAs.
RS 7690 – STRS On-Behalf Pension Contributions

OB 8590 – All Other State Revenue

New resource code established to allow LEAs to account for the State's on-behalf contribution to the California State Teachers' Retirement System (CalSTRS).

End Dates Added

The following resources end June 30, 2015 (last available fiscal year 2014-15).

RS 3411 – Department of Rehab: Bridges to Youth Self-Sufficiency

RS 4230 – Bilingual Education: Discretionary Grants, Title III

Combinations inadvertently left open for resource codes closed since 2010-11.

Combination of Resource 6360 and Object 8311 ended June 30, 2013 (last available fiscal year 2012-13).

RS 6360 – Pupils with Disabilities Attending ROC/P

OB 8311 – Other State Apportionments - Current Year

Effective 2013–14, the Special Education ROC/P Handicapped funding was rolled in the Special Education Apportionment.

The following resources end June 30, 2015 (last available fiscal year 2014-15).

RS 7352 – School Improvement and Staff Development Cluster

RS 7353 – Alternative and Compensatory Education Cluster

RS 7354 – School District Improvement Cluster

Combinations inadvertently left open for resource codes closed since 2003-04.

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