

Changes to Matrix Tables for SACS Software

September 22, 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 2015–16 unless specifically stated otherwise.

New Resource

Added new Resource 6264 for districts and counties.

RS 6264 – Educator Effectiveness

New resource code established to allow LEAs to account for the Educator Effectiveness funding.

Added new Resource 6387 for districts, counties, and JPAs.

RS 6387 – Career Technical Education Incentive Grant Program

New resource code established to allow LEAs to account for the Career Technical Education Incentive Grant Program.

Added new Resource 6391 for districts and counties.

RS 6391 – Adult Education Block Grant Program

New resource code established to allow LEAs to account for the Adult Education Block Grant Program.

Added new Resource 7410 for counties only.

RS 7410 – Student Friendly Services

New resource code established to allow LEAs to account for the Student Friendly Services funding.

Fund by Resource

Opened new Resource 6264 to the following funds for districts and counties:

RS 6264 – Educator Effectiveness

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 Educator Effectiveness funding.

Opened new Resource 6387 to the following funds for districts, counties, and JPAs:

RS 6387 – Career Technical Education Incentive Grant Program
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 Career Technical Education Incentive Grant Program.

Opened new Resource 6391 to the following funds for districts and counties:

RS 6391 – Adult Education Block Grant Program
FD 11 – Adult Education Fund
New resource code established to allow LEAs to account for the Adult Education Block Grant Program.

Opened new Resource 7410 to the following funds for counties only:

RS 7410 – Student Friendly Services
FD 01 – General Fund
New resource code established to allow LEAs to account for the Student Friendly Services funding.

Resource by Object

Opened new Resource 6264 to the following objects for districts and counties:

RS 6264 – Educator Effectiveness
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 8965 – Transfers from Funds of Lapsed/Reorganized LEAs
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 9330 – Prepaid Expenditures
OB 9500 – Accounts Payable (Current Liabilities)
OB 9590 – Due to Grantor Governments
OB 9610 – Due to Other Funds
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

New resource code established to allow LEAs to account for the Educator Effectiveness funding.

Opened new Resource 6387 to the following objects for districts, counties, and JPAs:

RS 6387 – Career Technical Education Incentive Grant Program
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 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 Career Technical Education Incentive Grant Program.

Opened new Resource 6391 to the following objects for districts and counties:

RS 6391 – Adult Education Block Grant Program
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 8671 – Adult Education Fees
 OB 8677 – Interagency Services Between LEAs
 OB 8689 – All Other Fees and Contracts
 OB 8699 – All Other Local Revenue
 OB 8710 – Tuition
 OB 8919 – Other Authorized Interfund Transfers In
 OB 8965 – Transfers from Funds of Lapsed/Reorganized LEAs
 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 9330 – Prepaid Expenditures
 OB 9500 – Accounts Payable (Current Liabilities)
 OB 9590 – Due to Grantor Governments
 OB 9610 – Due to Other Funds
 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
New resource code established to allow LEAs to account for the Adult Education Block Grant Program.

Opened new Resource 7410 to the following objects for counties only:

RS 7410 – Student Friendly Services
 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 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 9330 – Prepaid Expenditures
OB 9500 – Accounts Payable (Current Liabilities)
OB 9590 – Due to Grantor Governments
OB 9610 – Due to Other Funds
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
New resource code established to allow LEAs to account for the Student Friendly Services funding.

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