

Changes to Matrix Tables for SACS Software

April 1, 2016

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.

New Resource

Added new Resource 6501 for districts, counties and JPAs.

RS 6501 – Special Ed: State Local Assistance Grant

New resource code established to allow LEAs to account for the Special Education–State Local Assistance Grant.

Fund by Resource

Opened new Resource 6501 to the following funds for districts, counties and JPAs (effective 2014–15):

RS 6501 – Special Ed: State Local Assistance Grant

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund

FD 10 – Special Education Pass-Through Fund

FD 62 – Charter Schools Enterprise Fund Fund

New resource code established to allow LEAs to account for the Special Education–State Local Assistance Grant.

Resource by Object

Opened Resource 6501 to the following object for districts, counties and JPAs:

RS 6501 – Special Ed: State Local Assistance Grant

OB 8587 – Pass-through Revenues from State Sources

OB 8590 – All Other State Revenue

OB 8631 – Sale of Equipment and Supplies Sources

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 (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 Special Education–State Local Assistance Grant.

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